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Note:

¹ There are 13 geographic areas: Canada, each of 10 provinces, the Yukon and the Northwest Territories.

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Statistics Canada

Small Business and Special Surveys Division

Small Business Profiles

BRITISH COLUMBIA

1985

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Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.

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6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985

Appendix A

Selected Publications Relating to Small Business

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Highlights

BRITISH COLUMBIA

- The number of small businesses in the 34 industries profiled rose 26%, from 36,100 businesses in 1982 to 45,600 in 1985.
- The largest absolute increase in small businesses occurred in the Operators of Building and Dwellings Industry.
- In 1985, the Services to Buildings and Dwellings Industry and the Janitorial Services Industry reported the highest profit margin ratios, 26% and 25% respectively, of all 34 industries.
- In 1985, the wages to sales ratio ranged from 5% in the General Stores Industry to almost 54% in the Insurance and Real Estate Agency Industry.
- Payrolls generated by small businesses in these industries increased 14%, from \$1.4 billion in 1982 to \$1.6 billion in 1985.
- The Computer Services Industry registered the largest increase in employment, approximately 527 average labour units, from 1982 to 1985.

Introduction and Data Sources

This publication is one of a series representing industry profiles of small businesses. Other reports currently available from the Small Business and Special Surveys Program are listed in Appendix A under the title **Selected Publications Relating to Small Business**. The data contained in this report are the result of a joint project of Statistics Canada, the Department of Regional Industrial Expansion and all provincial and territorial departments responsible for small businesses.

Returns submitted to Revenue Canada Taxation for the year 1985 were used to derive the information shown in this bulletin. The statistics were compiled from only those businesses reporting sales of between \$10 thousand and \$2 million. The choice of this particular size range was largely driven by operational considerations and does not represent an official definition of what constitutes a small business.

Data pertaining to businesses in tables 1, 2, 3, and 6 are drawn from a statistical sample of taxation records of corporations and unincorporated sole proprietorships and partnerships. The tables are on a fiscal year basis. Data for table 4 are derived from incorporated businesses only. Corporate data in this report are derived from tax returns, which typically consist of a T2 form, a set of financial statements and other supportive schedules. Similarly unincorporated business tax returns which report self-employment income typically consists of a T1 (General) form, a set of financial statements and other supportive schedules. Table 5 is derived from the T4 form which consists of a summary of wages and salaries, and is on a calendar year basis.

The 34 industry groups selected for publication are those most densely populated by small businesses. These groups represent approximately 50% of small businesses, the remaining 50% being distributed over approximately 800 other industry classifications. Our coverage will expand annually until the taxation year 1987 (available in 1989) when over 100 industry groups representing nearly 75% of Canada's small businesses will be profiled.

METHODOLOGY

Records selected for this study have been ranked in ascending order of sales within an industry and province and divided into four equal parts (quartiles) so that each part (quartile) includes one quarter of the total number of businesses in a given industry. Within each of these quartiles we have displayed the lowest and the highest sales values reported.

Estimated data published for tables 1, 2, 3 and 6 are derived from a statistical sample of approximately 20,000 small businesses distributed amongst 34 industry groups. For example, the number of observations in the sample for the trucking industry range from a high of 748 businesses in Ontario to a low of 18 in the Northwest Territories. Where the sample size of a given industry group is less than 20 businesses, the distribution into quartiles has not been done because of lack of statistical representativeness. In such circumstances, only the total values are published. Furthermore, for quality assurance reasons, a variable reported by less than 13 businesses is not distributed into quartiles.

Estimates published in table 4 are derived from a random sample of approximately 10,000 incorporated businesses selected from the same 34 Standard Industrial Classification groups (SIC).

a) Table 1

This table shows the average ratio of selected expenses items to sales for a) all businesses in the industry and, b) for only those businesses reporting the expense item. It is important to note that in the case of b) each expense ratio shown is independent of any other ratio because the numerator and denominator of the ratio calculation includes only those businesses reporting the particular expense. For example, some small businesses own the building from which they operate and may declare mortgage expenses while others in the same group may not own their business premises and incurrent rather than mortgage as an expense.

b) Table 2

This table displays the average values of selected asset, liability and equity items for all businesses. Columns may be summarized using the accounting equation **ASSETS - LIABILITIES = EQUITY** (the total may not be exact due to rounding).

c) Table 3

Table 3 presents some of the more commonly used financial and operating ratios. The figures which make up these ratios have been extracted from Table 2 (except for interest expense) and the ratios represent the average of ratios for each business in the group.

Introduction and Data Sources - concluded

Definitions

1. Liquidity Ratio

$$\text{Current} = \frac{\text{current assets}}{\text{current liabilities}}$$

2. Leverage Ratios

$$\text{Debt/Equity} = \frac{\text{total liabilities}}{\text{equity}} \quad \text{Interest Coverage} = \frac{\text{net profit} + \text{interest expense}}{\text{interest expense}}$$

$$\text{Debt Ratio} = \frac{\text{total liabilities}}{\text{total assets}}$$

d) Table 4

Table 4 shows the source and application of funds and the subsequent change in working capital. Values shown are averages for all businesses and columns are additive. This table is limited to incorporated businesses only.

e) Table 5

The data in this table are derived from the payroll records of employers and apply to all employees who are issued T4 tax records. Employees earning less than \$500 a year may be excluded as this is the cutoff for the mandatory issuance of T4 tax records.

Due to the annual nature of the data source, we assume that both newly reporting businesses and no longer reporting businesses have been in activity for six months. As a result, their estimated average labour units (ALUs) are assumed to be twice their actual ALUs (i.e. annualized).

f) Table 6

This table shows the distribution of businesses reporting a profit or a loss in an industry from 1982 through 1985. The businesses identified in this table are the same as those in Tables 1 to 3.

How to Use the Tables

The profiles are comprised of six tables. Each table (except Table 5) displays data in quartiles based on sales.

To use the tables:

- 1) Select the industry and/or province of interest to you (See Table of Contents).
- 2) Locate the appropriate sales range that is displayed on the two lines entitled "Low Sales Value" and "High Sales Value".
- 3) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- 4) All data pertaining to the selected business will be in that column.

For example:

Let us take a plumbing business in Canada with sales of \$50,000.

- 1) Select the table entitled "Plumbing Contractors (SIC 4241)".
- 2) Sales of \$50,000 is in the range of \$37,000 to \$90,000 ("Low Sales" and "High Sales" values).
- 3) Thus, sales of \$50,000 are in the lower middle 25% quartile.
- 4) All relevant data pertaining to this plumbing business with sales of \$50,000 are in this quartile for Tables 1 to 4 and Table 6.

Note:

One can note that wages and salaries expense in the plumbing industry range from 10% of sales in the lowest quartile to 26% in the highest quartile. Such variations may illustrate how some expenses vary in proportion to sales.

This comparison by quartile is applicable to Tables 1 to 4 and Table 6.

Table 5 contains employment data for the years 1982 and 1985 and shows the changes in the industry over this time period. The data comprised in this table are cross-sectional.

Standard Industrial Classification - Definition

The SIC for each industry is described at the end of Table 1.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
 British Columbia, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	2,435	608		609		609		609			
Businesses in sample	116										
Low sales value (\$000's)	(1)										
High sales value (\$000's)	(1)										
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales					Percent of sales					
Cost of Sales	49.6	...	57.4	60.1	59.7	83.6	59.3	41.5	57.4	66.3	62.5
Occupancy Expenses	4.7	5.5	6.2	4.3	3.0	92.1	5.1	5.5	6.2	5.3	3.4
Mortgage Interest	-	...	...	...	...	0.7	1.9	-	-	-	-
Depreciation	2.2	3.3	3.7	0.8	1.5	60.7	3.6	6.6	5.3	1.5	2.0
Repairs & Maintenance	0.5	0.1	1.0	0.6	0.4	45.5	1.1	0.1	1.1	4.2	1.4
Heat, Light & Telephone	0.5	0.1	0.3	1.0	0.4	49.0	0.9	2.4	0.9	1.2	0.5
Business & Property Tax	0.5	0.1	0.5	1.0	0.3	44.3	1.1	3.3	1.4	1.3	0.5
Insurance	0.3	0.1	0.1	0.5	0.3	42.9	0.6	3.0	0.4	0.9	0.4
Rent	0.7	1.8	0.5	0.4	0.2	34.1	2.2	4.3	1.5	1.4	0.7
Personnel Expenses	24.9	...	13.9	16.0	14.9	86.2	28.9	...	13.9	24.6	17.5
Financial Expenses	4.6	2.6	11.1	3.1	2.8	98.4	4.7	2.6	11.1	3.1	3.0
Bank Interest & Charges	3.2	0.9	8.8	2.1	2.0	94.9	3.4	0.9	8.8	2.1	2.4
Professional Fees	1.4	1.7	2.3	0.9	0.9	78.5	1.8	3.4	2.3	1.3	0.9
Other Expenses	13.8	10.5	9.4	16.1	18.2	92.7	14.9	10.5	9.4	21.6	18.3
Profit (loss)	2.4	5.9	2.0	0.5	1.4	86.4	2.8	11.9	2.0	0.5	1.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4011 - Single Family Housing Contractors

Businesses primarily engaged in the development and construction of single detached and single attached dwellings such as cottages, single duplexes, garden homes, semi-detached houses, single attached houses, erecting prefabricated homes, row houses (exc. row duplexes), single residences and summer homes

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,435	608	609	609	609
Businesses in sample	116				
Low sales value (\$000's)	(1)	(1)	59	103	308
High sales value (\$000's)	(1)	59	103	308	(1)
			Average (\$000's)		
Assets					
Cash	9	-	6	2	28
Accounts and Notes Receivable	9	-	-	9	28
Inventory	41	1	16	15	130
Other Current Assets	9	-	1	2	34
Total Current Assets	68	2	23	28	220
Fixed Assets	40	9	25	30	95
Less: Accum. Dep. on Fixed Assets	16	5	13	22	22
Other Assets	34	3	56	35	44
Total Assets	127	9	92	71	336
Liabilities and Equity					
Current Loans	16	-	1	8	53
Other Current Liabilities	54	1	28	60	123
Total Current Liabilities	70	1	29	69	175
Mortgages Payable	11	-	14	-	30
Long Term Debt	10	1	-	7	31
Other Liabilities	35	8	41	23	73
Total Liabilities	126	9	84	99	309
Total Equity	1	-	8	-28	27

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,435	608	609	609	609
Businesses in sample	116				
Low sales value (\$000's)	(1)	(1)	59	103	308
High sales value (\$000's)	(1)	59	103	308	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	2.9	2.3	1.8	2.4	4.8
Leverage Ratios					
Debt/Equity ratio (times)	...	145.9	-4.3	...	243.4
Interest Coverage ratio (times)	9.4	32.0	...	5.7	8.0
Debt ratio (times)	1.4	1.0	1.0	2.5	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Single Family Housing Contractors (SIC 4011)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,740	435	435	435	435
Businesses in sample	62				
Low sales value (\$000's)	(1)	(1)	72	90	373
High sales value (\$000's)	(1)	72	90	373	(1)
Average (\$000's)					
Source of Funds					
From Operations	-106	-558	-1	8	27
Sale of Fixed Assets	30	127	3	8	1
Increase in Long Term Debt	11	1	3	2	37
Advances From Owners and Affiliates	25	32	3	33	22
From Government	-	-	-	-	-
Increase in Share Capital	31	152	-	-	-
Sale of Investments	81	358	-	-	25
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	72	112	8	51	112
Application of Funds					
Purchase of Fixed Assets	9	9	2	2	21
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	54	153	-	26	50
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	5	-	-	-	19
Repayment of Adv. From Owners and Affil.	29	19	-	59	17
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	98	182	3	88	108
Increase (Decrease) in Net Working Capital	-26	-70	5	-36	4

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Residential Building and Development (SIC 401)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,679	247,210	7,856	592	444
less than 20	3,622	122,739	3,901	587	440
20 - 99	39	35,935	1,154	4	2
100 - 499	10	17,092	584	1	1
500 and over	8	71,444	2,217	-	1
1985					
Total	3,274	190,562	6,700	534	...
less than 20	3,231	114,350	4,132	529	
20 - 99	28	24,691	904	4	
100 - 499	14	X	1,489	1	
500 and over	X	X	175	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,201	550	550	550	551
Total Sales \$	536,479	14,935	45,932	107,983	367,629
Total Expense \$	527,195	15,057	45,273	105,771	361,094
Net Profit (loss) \$	9,284	-122	659	2,212	6,535
Businesses reporting a profit (No.)	1,351	345	346	329	331
Total Sales \$	327,946	9,432	28,752	65,101	224,661
Total Expense \$	296,779	6,852	24,526	57,824	207,577
Net Profit \$	31,167	2,580	4,226	7,277	17,084
Businesses reporting loss (No.)	850	205	204	221	220
Total Sales \$	208,533	5,503	17,180	42,882	142,968
Total Expense \$	230,416	8,205	20,747	47,947	153,517
Net Loss \$	-21,883	-2,702	-3,567	-5,065	-10,549
1983					
All Businesses (No.)	2,173	543	541	545	544
Total Sales \$	501,486	13,042	43,292	101,112	344,040
Total Expense \$	499,135	14,025	44,869	101,023	339,218
Net Profit (loss) \$	2,351	-983	-1,577	89	4,822
Businesses reporting a profit (No.)	1,265	354	272	305	334
Total Sales \$	304,302	8,440	21,397	56,336	218,129
Total Expense \$	273,782	5,552	17,898	49,058	201,274
Net Profit \$	30,520	2,888	3,499	7,278	16,855
Businesses reporting a loss (No.)	908	189	269	240	210
Total Sales \$	197,184	4,602	21,895	44,776	125,911
Total Expense \$	225,353	8,473	26,971	51,965	137,944
Net Loss \$	-28,169	-3,871	-5,076	-7,189	-12,033
1984					
All Businesses (No.)	2,866	710	701	733	722
Total Sales \$	669,291	23,826	67,603	135,386	442,476
Total Expense \$	662,921	23,836	69,253	132,962	436,870
Net Profit (loss) \$	6,370	-10	-1,650	2,424	5,606
Businesses reporting a profit (No.)	1,786	495	369	469	453
Total Sales \$	428,541	16,412	35,209	88,741	288,179
Total Expense \$	399,538	13,880	32,363	83,001	270,294
Net Profit \$	29,003	2,532	2,846	5,740	17,885
Businesses reporting a loss (No.)	1,080	215	332	264	269
Total Sales \$	240,750	7,414	32,394	46,645	154,297
Total Expense \$	263,383	9,956	36,890	49,961	166,576
Net Loss \$	-22,633	-2,542	-4,496	-3,318	-12,279
1985					
All Businesses (No.)	2,439	608	601	620	610
Total Sales \$	595,587	17,280	46,490	111,051	420,766
Total Expense \$	653,741	90,146	38,816	111,091	413,688
Net Profit (loss) \$	-58,154	-72,866	7,674	-40	7,078
Businesses reporting a profit (No.)	1,608	413	386	402	407
Total Sales \$	388,255	10,759	29,665	67,693	280,138
Total Expense \$	356,812	7,931	19,512	62,870	266,499
Net Profit \$	31,443	2,828	10,153	4,823	13,639
Businesses reporting a loss (No.)	831	195	215	218	203
Total Sales \$	207,332	6,521	16,825	43,358	140,628
Total Expense \$	296,929	82,215	19,304	48,221	147,189
Net Loss \$	-89,597	-75,694	-2,479	-4,863	-6,561

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
 British Columbia, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%
Number of businesses (estimated)	618		154		154		155	155
Businesses in sample	42							
Low sales value (\$000's)	(1)		(1)					
High sales value (\$000's)	(1)		22		41		98	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	32.3	32.4	...	43.7	39.1	74.3	43.5	43.5	39.5	46.2	42.9
Occupancy Expenses	7.7	14.0	6.1	5.7	6.2	90.8	8.4	14.0	7.5	5.7	7.3
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	2.9	4.5	3.4	1.7	2.1	72.9	4.0	7.3	6.3	1.8	2.6
Repairs & Maintenance	0.7	...	...	...	...	20.9	3.5	...	...	...	...
Heat, Light & Telephone	1.1	1.9	0.7	1.4	0.8	75.9	1.5	2.6	1.2	1.5	1.0
Business & Property Tax	0.3	0.9	-	0.3	0.2	51.8	0.6	1.8	0.1	0.6	0.3
Insurance	1.4	3.1	0.8	0.7	1.2	70.2	1.9	3.6	1.9	1.0	1.4
Rent	1.2	0.9	0.8	1.6	1.7	40.8	3.0	8.2	2.3	2.9	2.8
Personnel Expenses	15.2	-	2.8	18.0	38.8	57.6	26.4	0.5	11.1	18.4	38.8
Financial Expenses	1.7	1.8	0.4	2.6	2.2	87.5	1.9	1.8	0.8	2.6	2.2
Bank Interest & Charges	1.0	1.0	0.2	1.6	1.3	73.2	1.3	1.0	1.3	1.6	1.4
Professional Fees	0.7	0.8	0.3	1.0	0.9	74.3	1.0	1.8	0.4	1.0	1.0
Other Expenses	25.0	28.2	...	15.4	16.0	100.0	25.0	28.2	...	15.4	16.0
Profit (loss)	18.1	23.6	35.1	14.5	-2.3	97.0	18.7	23.6	35.1	14.5	-2.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4231 - Masonry Contractors

Businesses primarily engaged in conventional or specialty masonry work, (except interior marble work) such as installation of architectural stone, blocklaying, brick or stone lining (chimney, kiln, boiler, etc.) bricklaying, installation of granite (exterior work), installation of marble (exterior work), masonry work, installation of ornamental stone, pointing masonry, installation of slate (exterior work), stone cutting and setting and installation of veneer facing stone or brick

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	618	154	154	155	155
Businesses in sample	42				
Low sales value (\$000's)	(1)	(1)	22	41	98
High sales value (\$000's)	(1)	22	41	98	(1)
		Average (\$000's)			
Assets					
Cash	10	1	-	3	37
Accounts and Notes Receivable	10	-	-	3	37
Inventory	2	-	-	4	5
Other Current Assets	2	-	-	-	9
Total Current Assets	25	1	-	10	88
Fixed Assets	20	4	-	20	55
Less: Accum. Dep. on Fixed Assets	11	2	-	5	37
Other Assets	-	-	-	-	1
Total Assets	34	2	-	24	107
Liabilities and Equity					
Current Loans	6	-	-	1	24
Other Current Liabilities	11	-	-	5	38
Total Current Liabilities	17	-	-	5	61
Mortgages Payable	-	-	-	-	-
Long Term Debt	4	-	-	9	7
Other Liabilities	10	-	-	4	34
Total Liabilities	31	-	-	18	103
Total Equity	3	2	-	7	4

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	618	154	154	155	155
Businesses in sample	42				
Low sales value (\$000's)	(1)	(1)	22	41	98
High sales value (\$000's)	(1)	22	41	98	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	5.2	3.0	-	7.5	3.7
Leverage Ratios					
Debt/Equity ratio (times)	128.9	0.1	-	-1.8	299.1
Interest Coverage ratio (times)	90.2	100.5	30.9	164.6	15.7
Debt ratio (times)	0.9	0.1	-	0.9	1.2

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Masonry Contractors (SIC 4231)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	146	--	--	--	--
Businesses in sample	7	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	8	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	11	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	21	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	6	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	2	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	5	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	14	--	--	--	--
Increase (Decrease) in Net Working Capital	7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Masonry Contractors (SIC 4231)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	282	18,679	666	28	41
less than 20	278	13,844	494	28	41
20 - 99	4	4,835	172	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	320	14,700	566	51	...
less than 20	316	12,128	467	50	...
20 - 99	4	2,572	99	1	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	518	127	128	133	130
Total Sales \$	57,318	2,750	5,355	9,504	39,709
Total Expense \$	52,979	2,160	4,114	8,203	38,502
Net Profit (loss) \$	4,339	590	1,241	1,301	1,207
Businesses reporting a profit (No.)	398	106	113	108	71
Total Sales \$	35,015	2,439	4,683	7,633	20,260
Total Expense \$	29,210	1,750	3,328	6,167	17,965
Net Profit \$	5,805	689	1,355	1,466	2,295
Businesses reporting loss (No.)	120	21	15	25	59
Total Sales \$	22,303	311	672	1,871	19,449
Total Expense \$	23,769	410	786	2,036	20,537
Net Loss \$	-1,466	-99	-114	-165	-1,088
1983					
All Businesses (No.)	558	120	157	141	140
Total Sales \$	63,098	1,956	5,021	10,409	45,712
Total Expense \$	58,025	1,207	3,774	8,985	44,059
Net Profit (loss) \$	5,073	749	1,247	1,424	1,653
Businesses reporting a profit (No.)	486	116	148	121	101
Total Sales \$	44,678	1,894	4,698	8,721	29,365
Total Expense \$	38,102	1,106	3,413	7,035	26,548
Net Profit \$	6,576	788	1,285	1,686	2,817
Businesses reporting a loss (No.)	72	4	9	20	39
Total Sales \$	18,420	62	323	1,688	16,347
Total Expense \$	19,923	101	361	1,950	17,511
Net Loss \$	-1,503	-39	-38	-262	-1,164
1984					
All Businesses (No.)	586	145	142	150	149
Total Sales \$	42,705	2,022	3,968	8,519	28,196
Total Expense \$	40,137	1,719	3,220	7,516	27,682
Net Profit (loss) \$	2,568	303	748	1,003	514
Businesses reporting a profit (No.)	475	120	117	125	113
Total Sales \$	29,925	1,715	3,327	6,999	17,884
Total Expense \$	26,276	1,273	2,498	5,703	16,802
Net Profit \$	3,649	442	829	1,296	1,082
Businesses reporting a loss (No.)	111	25	25	25	36
Total Sales \$	12,780	307	641	1,520	10,312
Total Expense \$	13,861	446	722	1,813	10,880
Net Loss \$	-1,081	-139	-81	-293	-568
1985					
All Businesses (No.)	637	154	164	159	160
Total Sales \$	67,676	2,401	5,330	11,076	48,869
Total Expense \$	64,295	1,760	4,250	9,374	48,911
Net Profit (loss) \$	3,381	641	1,080	1,702	-42
Businesses reporting a profit (No.)	532	146	140	127	119
Total Sales \$	53,998	2,294	4,437	8,758	38,509
Total Expense \$	47,682	1,595	3,178	6,891	36,018
Net Profit \$	6,316	699	1,259	1,867	2,491
Businesses reporting a loss (No.)	105	8	24	32	41
Total Sales \$	13,678	107	893	2,318	10,360
Total Expense \$	16,613	165	1,072	2,483	12,893
Net Loss \$	-2,935	-58	-179	-165	-2,533

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Plumbing Contractors (SIC 4241)

	Total(1)		Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%		
Number of businesses (estimated)	947		236		237		237		237		
Businesses in sample	54		(1)		(1)		20		59		
Low sales value (\$000's)	(1)		20		59		124		(1)		
High sales value (\$000's)											
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	
	Industry Average(2)						Reporting businesses only (3)				
	Percent of sales						Percent of sales				
Cost of Sales	34.8	...	31.6	38.0	54.6	76.9	45.3	41.4	40.4	40.0	55.5
Occupancy Expenses	10.6	16.7	12.2	6.9	7.0	99.6	10.7	16.7	12.4	6.9	7.0
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	3.1	5.7	3.2	2.2	1.5	79.2	3.9	8.6	4.8	2.4	1.6
Repairs & Maintenance	1.6	4.1	1.7	0.6	0.3	38.5	4.3	12.4	9.2	1.0	0.8
Heat, Light & Telephone	1.7	1.4	2.6	1.3	1.5	82.8	2.1	2.0	3.1	1.5	1.5
Business & Property Tax	1.0	0.4	1.5	0.5	1.5	82.6	1.2	0.6	1.6	0.6	1.9
Insurance	1.0	0.5	1.9	0.6	1.0	80.7	1.3	0.7	2.7	0.6	1.1
Rent	2.2	4.6	1.4	1.6	1.3	67.5	3.2	4.6	4.2	1.7	2.5
Personnel Expenses	11.5	...	7.5	15.6	21.1	80.9	14.2	...	10.5	18.3	21.1
Financial Expenses	2.1	1.5	2.1	3.0	1.8	95.9	2.2	1.5	2.5	3.0	1.8
Bank Interest & Charges	0.9	0.1	1.3	1.1	1.1	81.8	1.1	0.1	2.0	1.1	1.1
Professional Fees	1.2	1.4	0.8	1.9	0.7	82.0	1.5	2.1	1.2	2.1	0.7
Other Expenses	24.3	20.7	32.4	29.8	13.7	100.0	24.3	20.7	32.4	29.8	13.7
Profit (loss)	16.6	...	14.2	6.6	1.8	96.8	17.2	45.8	16.2	6.6	1.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4241 - Plumbing Contractors

Businesses primarily engaged in the installation and repair of primary hot and cold water piping systems (i.e. except space heating) such as installation of waste and vent systems, drain, installation of hot water heaters and plumbing tanks, installation of water meters, installation of piping systems, installation of plumbing fixtures, installation of primary hot water, installation of roof drainage systems (exc. eavestroughing), and installation of sanitary ware.

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	947	236	237	237	237
Businesses in sample	54				
Low sales value (\$000's)	(1)	(1)	20	59	124
High sales value (\$000's)	(1)	20	59	124	(1)
			Average (\$000's)		
Assets					
Cash	7	-	2	9	15
Accounts and Notes Receivable	16	-	1	12	48
Inventory	9	-	1	3	31
Other Current Assets	3	-	-	-	12
Total Current Assets	34	-	5	24	106
Fixed Assets	28	-	7	46	58
Less: Accum. Dep. on Fixed Assets	12	-	3	14	32
Other Assets	10	-	-	11	27
Total Assets	59	-	9	67	159
Liabilities and Equity					
Current Loans	12	-	-	33	17
Other Current Liabilities	18	-	1	10	60
Total Current Liabilities	30	-	1	43	77
Mortgages Payable	2	-	-	-	9
Long Term Debt	-	-	-	-	1
Other Liabilities	18	-	2	22	49
Total Liabilities	52	-	3	65	136
Total Equity	8	-	6	2	23

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	947	236	237	237	237
Businesses in sample	54				
Low sales value (\$000's)	(1)	(1)	20	59	124
High sales value (\$000's)	(1)	20	59	124	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	2.1	-	3.7	0.7	2.4
Leverage Ratios					
Debt:Equity ratio (times)	83.3	-	1.6	194.5	21.2
Interest Coverage ratio (times)	96.5	...	29.5	34.6	40.2
Debt ratio (times)	0.9	-	0.3	1.1	1.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Plumbing Contractors (SIC 4241)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	367	91	92	92	92
Businesses in sample	20				
Low sales value (\$000's)	(1)	(1)	54	105	124
High sales value (\$000's)	(1)	54	105	124	(1)
		Average (\$000's)			
Source of Funds					
From Operations	-	-	-	-6	2
Sale of Fixed Assets	1	-	-	-	1
Increase in Long Term Debt	2	-	-	-	5
Advances From Owners and Affiliates	5	5	2	-	10
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	1	-
Other Sources	-	-	-	-	-
Total	7	4	2	-5	18
Application of Funds					
Purchase of Fixed Assets	3	-	-	-	7
Payment of Dividends	-	-	1	-	-
Repayment of Long Term Debt	1	-	-	-	2
Current Portion of Long Term Debt	-	-	1	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	6	-	-	5	13
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	10	-	2	5	22
Increase (Decrease) in Net Working Capital	-3	4	-1	-10	-4

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Plumbing, Heating and Air Conditioning, Mechanical Work (SIC 424)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	767	109,119	3,901	97	96
less than 20	725	55,548	1,988	96	93
20 - 99	37	37,937	1,355	1	2
100 - 499	5	15,634	558	-	-
500 and over	-	-	-	-	1
1985					
Total	909	96,126	3,706	127	...
less than 20	873	55,461	2,139	122	
20 - 99	30	26,405	1,018	3	
100 - 499	5	X	535	2	
500 and over	X	X	14	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	797	199	199	199	200
Total Sales \$	104,412	3,934	8,987	17,964	73,527
Total Expense \$	97,398	3,101	7,782	16,231	70,284
Net Profit (loss) \$	7,014	833	1,205	1,733	3,243
Businesses reporting a profit (No.)	611	163	165	147	136
Total Sales \$	75,959	3,244	7,379	13,219	52,117
Total Expense \$	67,072	2,235	5,917	11,074	47,846
Net Profit \$	8,887	1,009	1,462	2,145	4,271
Businesses reporting loss (No.)	186	36	34	52	64
Total Sales \$	28,453	690	1,608	4,745	21,410
Total Expense \$	30,326	866	1,865	5,157	22,438
Net Loss \$	-1,873	-176	-257	-412	-1,028
1983					
All Businesses (No.)	800	196	203	197	204
Total Sales \$	105,903	3,745	8,400	18,167	75,591
Total Expense \$	99,752	2,737	7,616	16,326	73,073
Net Profit (loss) \$	6,151	1,008	784	1,841	2,518
Businesses reporting a profit (No.)	634	170	169	161	134
Total Sales \$	75,095	3,276	7,006	14,973	49,840
Total Expense \$	66,300	2,133	5,876	12,566	45,725
Net Profit \$	8,795	1,143	1,130	2,407	4,115
Businesses reporting a loss (No.)	166	26	34	36	70
Total Sales \$	30,808	469	1,394	3,194	25,751
Total Expense \$	33,452	604	1,740	3,760	27,348
Net Loss \$	-2,644	-135	-346	-566	-1,597
1984					
All Businesses (No.)	1,145	284	288	274	299
Total Sales \$	140,895	5,340	11,176	23,932	100,447
Total Expense \$	134,583	4,071	9,908	20,540	100,064
Net Profit (loss) \$	6,312	1,269	1,268	3,392	383
Businesses reporting a profit (No.)	901	260	260	189	192
Total Sales \$	91,829	4,893	9,980	16,870	60,086
Total Expense \$	80,855	3,436	8,069	12,667	56,683
Net Profit \$	10,974	1,457	1,911	4,203	3,403
Businesses reporting a loss (No.)	244	24	28	85	107
Total Sales \$	49,066	447	1,196	7,062	40,361
Total Expense \$	53,728	635	1,839	7,873	43,381
Net Loss \$	-4,662	-188	-643	-811	-3,020
1985					
All Businesses (No.)	947	234	239	237	237
Total Sales \$	140,515	4,105	9,534	22,756	104,120
Total Expense \$	136,598	3,180	8,123	20,815	104,480
Net Profit (loss) \$	3,917	925	1,411	1,941	-360
Businesses reporting a profit (No.)	709	167	207	179	156
Total Sales \$	91,368	3,095	8,195	17,546	62,532
Total Expense \$	83,741	1,855	6,682	15,024	60,180
Net Profit \$	7,627	1,240	1,513	2,522	2,352
Businesses reporting a loss (No.)	238	67	32	58	81
Total Sales \$	49,147	1,010	1,339	5,210	41,588
Total Expense \$	52,857	1,325	1,441	5,791	44,300
Net Loss \$	-3,710	-315	-102	-581	-2,712

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
 British Columbia, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	7,467	1,866		1,867		1,867		1,867			
Businesses in sample	619										
Low sales value (\$000's)	(1)			(1)		40		83			
High sales value (\$000's)	(1)			40		83		138			
<hr/>											
Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%		
	Percent of sales						Percent of sales				
Vehicle Expenses	35.4	35.7	34.0	41.1	30.9	98.9	35.8	37.4	34.1	41.1	30.9
Depreciation	9.3	9.2	9.0	10.1	8.8	82.3	11.3	15.5	10.7	11.4	9.2
Repairs & Maintenance	4.9	4.0	4.6	5.6	5.5	39.9	12.4	13.9	13.5	13.5	10.1
Insurance	3.3	3.7	3.7	3.5	2.4	89.1	3.7	4.3	4.1	3.8	2.7
Fuel Expense	16.7	18.0	15.2	20.7	13.1	84.8	19.7	21.3	19.3	21.8	16.2
Business Tax	1.1	0.8	1.4	1.1	1.1	63.2	1.8	1.7	2.1	1.8	1.5
Personnel Expenses	19.1	10.1	18.8	19.6	27.8	88.1	21.7	14.9	20.5	20.5	28.6
Financial Expenses	4.7	3.9	5.4	4.8	4.5	97.0	4.8	4.4	5.5	4.8	4.5
Bank Interest & Charges	3.3	2.4	4.3	3.4	3.1	89.9	3.7	3.2	4.7	3.6	3.2
Professional Fees	1.3	1.5	1.1	1.3	1.3	88.7	1.5	2.0	1.3	1.4	1.4
Franchise Fees	...	...	...	...	...	0.5	2.2	-	-	-	...
Other Expenses	31.3	40.2	31.7	23.0	30.4	99.9	31.3	40.2	31.8	23.0	30.4
Profit (loss)	9.5	10.0	10.1	11.5	6.4	98.3	9.7	10.0	10.2	11.9	6.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 456 - Truck Transport Industry

Businesses primarily engaged in the provision of all types of trucking, transfer and related services. Truck "broker-operators" are included in this industry

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,467	1,866	1,867	1,867	1,867
Businesses in sample	619				
Low sales value (\$000's)	(1)	(1)	40	83	138
High sales value (\$000's)	(1)	40	83	138	(1)
		Average (\$000's)			
Assets					
Cash	5	1	2	7	11
Accounts and Notes Receivable	10	-	4	5	28
Inventory	1	-	-	-	3
Other Current Assets	3	-	-	2	11
Total Current Assets	19	2	7	14	52
Fixed Assets	77	10	34	67	196
Less: Accum. Dep. on Fixed Assets	40	6	18	35	102
Other Assets	7	-	1	3	22
Total Assets	62	6	24	50	168
Liabilities and Equity					
Current Loans	7	-	4	5	19
Other Current Liabilities	22	2	11	16	58
Total Current Liabilities	29	2	16	21	77
Mortgages Payable	-	-	-	-	1
Long Term Debt	8	1	3	7	19
Other Liabilities	20	1	12	15	51
Total Liabilities	57	5	31	43	148
Total Equity	5	1	-7	7	20

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,467	1,866	1,867	1,867	1,867
Businesses in sample	619				
Low sales value (\$000's)	(1)	(1)	40	83	138
High sales value (\$000's)	(1)	40	83	138	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	2.3	3.3	1.5	2.4	2.5
Leverage Ratios					
Debt/Equity ratio (times)	22.8	0.3	-20.6	12.1	68.6
Interest Coverage ratio (times)	41.3	33.4	67.6	30.2	33.5
Debt ratio (times)	1.2	0.9	1.8	1.0	1.0

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Truck Transport Industry (SIC 456)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,616	654	654	654	654
Businesses in sample	106				
Low sales value (\$000's)	(1)	(1)	87	129	259
High sales value (\$000's)	(1)	87	129	259	(1)
			Average (\$000's)		
Source of Funds					
From Operations	22	1	13	22	52
Sale of Fixed Assets	10	3	15	5	16
Increase in Long Term Debt	14	-	3	15	37
Advances From Owners and Affiliates	6	1	3	4	16
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	1	-	1	-	2
Tax Adjustments	-	-	-	-	1
Other Sources	-	-	-	-	-
Total	53	5	36	46	124
Application of Funds					
Purchase of Fixed Assets	25	4	14	25	58
Payment of Dividends	4	-	2	1	12
Repayment of Long Term Debt	13	4	7	10	29
Current Portion of Long Term Debt	1	1	2	-	-
Purchase of Investments	2	-	1	-	6
Repayment of Adv. From Owners and Affil.	6	2	5	4	13
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	1
Other Applications	-	-	-	-	-
Total	51	11	31	41	121
Increase (Decrease) in Net Working Capital	2	-6	5	5	3

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,013	457,808	21,498	511	346
less than 20	2,876	122,690	5,215	506	339
20 - 99	89	74,838	3,118	2	2
100 - 499	26	46,277	1,946	2	3
500 and over	22	214,003	11,219	1	2
1985					
Total	3,182	490,455	21,028	413	...
less than 20	3,033	159,902	6,294	405	-
20 - 99	95	80,612	3,145	3	-
100 - 499	33	55,846	2,267	3	-
500 and over	21	194,095	9,322	2	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	5,929	1,480	1,480	1,485	1,484
Total Sales \$	681,312	30,526	68,922	123,690	458,174
Total Expense \$	630,029	25,132	55,717	106,300	442,880
Net Profit (loss) \$	51,283	5,394	13,205	17,390	15,294
Businesses reporting a profit (No.)	4,176	1,026	1,120	1,128	902
Total Sales \$	418,381	21,731	51,837	93,970	250,843
Total Expense \$	348,337	13,023	36,367	73,866	225,081
Net Profit \$	70,044	8,708	15,470	20,104	25,762
Businesses reporting loss (No.)	1,753	454	360	357	582
Total Sales \$	262,931	8,795	17,085	29,720	207,331
Total Expense \$	281,692	12,109	19,350	32,434	217,799
Net Loss \$	-18,761	-3,314	-2,265	-2,714	-10,468
1983					
All Businesses (No.)	6,080	1,517	1,514	1,526	1,523
Total Sales \$	724,333	34,205	76,815	138,479	474,834
Total Expense \$	656,410	29,303	62,151	116,184	448,772
Net Profit (loss) \$	67,923	4,902	14,664	22,295	26,062
Businesses reporting a profit (No.)	4,765	1,111	1,266	1,267	1,121
Total Sales \$	531,308	25,997	64,200	115,812	325,299
Total Expense \$	447,708	17,142	47,405	91,175	291,986
Net Profit \$	83,600	8,855	16,795	24,637	33,313
Businesses reporting a loss (No.)	1,315	406	248	259	402
Total Sales \$	193,025	8,208	12,615	22,667	149,535
Total Expense \$	208,702	12,161	14,746	25,009	156,786
Net Loss \$	-15,677	-3,953	-2,131	-2,342	-7,251
1984					
All Businesses (No.)	6,594	1,639	1,657	1,625	1,673
Total Sales \$	830,847	41,663	96,710	162,435	530,039
Total Expense \$	748,900	33,273	74,538	141,215	499,874
Net Profit (loss) \$	81,947	8,390	22,172	21,220	30,165
Businesses reporting a profit (No.)	5,447	1,284	1,466	1,394	1,303
Total Sales \$	673,915	33,364	85,160	140,171	415,220
Total Expense \$	579,398	22,454	61,811	117,097	378,036
Net Profit \$	94,517	10,910	23,349	23,074	37,184
Businesses reporting a loss (No.)	1,147	355	191	231	370
Total Sales \$	156,932	8,299	11,550	22,264	114,819
Total Expense \$	169,502	10,819	12,727	24,118	121,838
Net Loss \$	-12,570	-2,520	-1,177	-1,854	-7,019
1985					
All Businesses (No.)	7,467	1,853	1,844	1,902	1,868
Total Sales \$	983,225	45,066	109,496	196,924	631,739
Total Expense \$	895,467	37,874	90,089	169,758	597,746
Net Profit (loss) \$	87,758	7,192	19,407	27,166	33,993
Businesses reporting a profit (No.)	5,742	1,215	1,516	1,611	1,400
Total Sales \$	784,107	31,734	89,520	166,394	496,459
Total Expense \$	676,639	20,651	67,108	136,495	452,385
Net Profit \$	107,468	11,083	22,412	29,899	44,074
Businesses reporting a loss (No.)	1,725	638	328	291	468
Total Sales \$	199,118	13,332	19,976	30,530	135,280
Total Expense \$	218,828	17,223	22,981	33,263	145,361
Net Loss \$	-19,710	-3,891	-3,005	-2,733	-10,081

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)		Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%		
Number of businesses (estimated)	471		117		118		118		118		
Businesses in sample	24										
Low sales value (\$000's)	(1)		(1)		16		29		75		
High sales value (\$000's)	(1)		16		29		75		(1)		
<hr/>											
	Industry Average(2)						Reporting businesses only (3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	
	Percent of sales						Percent of sales				
Vehicle Expenses	35.1	31.5	44.4	22.7	36.1	100.0	35.1	31.5	44.4	22.7	36.1
Depreciation	7.7	-	8.4	9.2	9.3	79.0	9.7	-	9.6	10.4	9.3
Repairs & Maintenance	6.1	...	...	...	...	39.9	15.2	-	...	...	...
Insurance	2.3	0.5	3.7	1.5	2.0	95.6	2.4	0.5	3.7	1.7	2.2
Fuel Expense	18.0	30.8	24.9	7.2	12.0	85.8	20.9	30.8	24.9	13.5	13.4
Business Tax	1.1	0.2	1.3	2.2	0.3	74.8	1.5	0.2	1.5	2.9	0.8
Personnel Expenses	15.3	...	10.4	11.0	31.2	100.0	15.3	...	10.4	11.0	31.2
Financial Expenses	3.7	3.4	4.6	4.3	2.0	100.0	3.7	3.4	4.6	4.3	2.0
Bank Interest & Charges	2.6	3.4	3.2	3.0	1.0	93.0	2.8	3.4	3.5	3.4	1.1
Professional Fees	1.0	-	1.4	1.2	0.7	74.4	1.3	-	1.5	1.7	0.8
Franchise Fees	0.1	...	...	...	...	1.7	3.2	-	-	-	...
Other Expenses	48.0	...	62.2	30.1	18.6	100.0	48.0	...	62.2	30.1	18.6
Profit (loss)	-2.0	-39.4	-21.7	32.0	12.2	100.0	-2.0	-39.4	-21.7	32.0	12.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4564 - Dry Bulk Materials Trucking Industry

Businesses primarily engaged in transporting, usually by dump-trucks, such dry bulk materials as cement, fill, sand and debris including snow as for example dry materials bulk hopper truck service, dry bulk truck transporting service, bulk tank truck service of dry chemicals, dump truck transporting service (fill, sand debris), snow hauling truck service, and dry bulk tank truck transporting service.

TABLE 2. Balance Sheet Profile for 1985
 British Columbia, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	471	117	118	118	118
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	16	29	75
High sales value (\$000's)	(1)	16	29	75	(1)
			Average (\$000's)		
Assets					
Cash	5	-	3	1	15
Accounts and Notes Receivable	5	-	-	2	15
Inventory	1	-	2	-	-
Other Current Assets	5	-	-	1	18
Total Current Assets	15	-	5	3	49
Fixed Assets	58	-	12	27	176
Less. Accum. Dep. on Fixed Assets	35	-	6	22	103
Other Assets	11	-	-	-	43
Total Assets	50	-	11	8	165
Liabilities and Equity					
Current Loans	1	-	-	1	4
Other Current Liabilities	16	-	15	4	36
Total Current Liabilities	17	-	15	5	39
Mortgages Payable	-	-	-	-	-
Long Term Debt	6	-	-	2	22
Other Liabilities	16	-	-	-	58
Total Liabilities	39	-	15	7	120
Total Equity	10	-	-5	1	45

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
 British Columbia, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	471	117	118	118	118
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	16	29	75
High sales value (\$000's)	(1)	16	29	75	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	2.4	-	0.3	6.9	1.6
Leverage Ratios					
Debt/Equity ratio (times)	1.0	-	-3.2	2.7	3.1
Interest Coverage ratio (times)	140.8	...	...	...	203.5
Debt ratio (times)	0.9	-	1.5	0.9	0.5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	65	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	48	--	--	--	--
Sale of Fixed Assets	10	--	--	--	--
Increase in Long Term Debt	53	--	--	--	--
Advances From Owners and Affiliates	4	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	115	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	69	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	13	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	1	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	83	--	--	--	--
Increase (Decrease) in Net Working Capital	32	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,013	457,808	21,498	511	346
less than 20	2,876	122,690	5,215	506	339
20 - 99	89	74,838	3,118	2	2
100 - 499	26	46,277	1,946	2	3
500 and over	22	214,003	11,219	1	2
1985					
Total	3,182	490,455	21,028	413	...
less than 20	3,033	159,902	6,294	405	
20 - 99	95	80,612	3,145	3	
100 - 499	33	55,846	2,267	3	
500 and over	21	194,095	9,322	2	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	250	62	62	64	62
Total Sales \$	35,408	1,991	3,432	5,506	24,479
Total Expense \$	32,569	1,686	2,493	4,523	23,867
Net Profit (loss) \$	2,839	305	939	983	612
Businesses reporting a profit (No.)	185	49	55	49	32
Total Sales \$	20,046	1,629	3,042	4,108	11,267
Total Expense \$	16,541	1,194	2,055	3,014	10,278
Net Profit \$	3,505	435	987	1,094	989
Businesses reporting loss (No.)	65	13	7	15	30
Total Sales \$	15,362	362	390	1,398	13,212
Total Expense \$	16,028	492	438	1,509	13,589
Net Loss \$	-666	-130	-48	-111	-377
1983					
All Businesses (No.)	228	57	51	63	57
Total Sales \$	28,971	1,778	2,708	5,415	19,070
Total Expense \$	26,558	1,454	2,218	4,707	18,179
Net Profit (loss) \$	2,413	324	490	708	891
Businesses reporting a profit (No.)	179	50	39	52	38
Total Sales \$	19,739	1,597	1,990	4,433	11,719
Total Expense \$	16,680	1,175	1,321	3,675	10,509
Net Profit \$	3,059	422	669	758	1,210
Businesses reporting a loss (No.)	49	7	12	11	19
Total Sales \$	9,232	181	718	982	7,351
Total Expense \$	9,878	279	897	1,032	7,670
Net Loss \$	-646	-98	-179	-50	-319
1984					
All Businesses (No.)	385	85	105	99	96
Total Sales \$	37,999	2,041	4,569	6,727	24,662
Total Expense \$	32,948	1,363	3,232	5,174	23,179
Net Profit (loss) \$	5,051	678	1,337	1,553	1,483
Businesses reporting a profit (No.)	359	84	100	99	76
Total Sales \$	32,867	2,024	4,381	6,727	19,735
Total Expense \$	27,182	1,339	2,928	5,174	17,741
Net Profit \$	5,685	685	1,453	1,553	1,994
Businesses reporting a loss (No.)	26	1	5	-	20
Total Sales \$	5,132	17	188	-	4,927
Total Expense \$	5,766	24	304	-	5,438
Net Loss \$	-634	-7	-116	-	-511
1985					
All Businesses (No.)	476	80	151	123	122
Total Sales \$	52,838	1,363	4,733	7,665	39,077
Total Expense \$	47,322	1,283	4,996	5,417	35,626
Net Profit (loss) \$	5,516	80	-263	2,248	3,451
Businesses reporting a profit (No.)	369	41	94	121	113
Total Sales \$	49,262	661	3,281	7,481	37,839
Total Expense \$	42,595	432	2,623	5,209	34,331
Net Profit \$	6,667	229	658	2,272	3,508
Businesses reporting a loss (No.)	107	39	57	2	9
Total Sales \$	3,576	702	1,452	184	1,238
Total Expense \$	4,727	851	2,373	208	1,295
Net Loss \$	-1,151	-149	-921	-24	-57

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
 British Columbia, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%				
Number of businesses (estimated)	1,059	264		265		265		265				
Businesses in sample	65											
Low sales value (\$000's)	(1)			(1)		22		30				
High sales value (\$000's)	(1)			22		30		58 (1)				
<hr/>												
Selected expense item	Industry Average(2)					Reporting businesses only (3)						
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
	Percent of sales					Percent of sales						
Vehicle Expenses	25.1	30.1	19.9	25.8	24.5	95.0	26.4	37.9	19.9	25.8	24.5	
Depreciation	2.6	1.3	3.0	3.2	3.0	59.6	4.4	6.5	5.7	4.2	3.4	
Repairs & Maintenance	2.9	2.2	1.3	2.9	5.1	26.2	11.0	20.4	6.4	14.9	9.6	
Insurance	4.4	4.7	4.5	5.4	3.0	83.4	5.3	5.9	5.5	7.0	3.2	
Fuel Expense	14.1	20.7	10.0	13.2	12.9	79.0	17.9	26.0	14.6	17.2	14.1	
Business Tax	1.0	1.2	1.1	1.2	0.5	68.7	1.5	1.8	1.7	1.8	0.7	
Personnel Expenses	23.5	1.4	11.5	29.9	49.8	67.2	34.9	7.2	18.5	34.8	49.8	
Financial Expenses	4.5	1.3	6.0	4.0	6.7	89.3	5.1	1.9	6.1	4.1	7.2	
Bank Interest & Charges	3.4	0.6	5.6	2.9	4.4	62.7	5.4	1.9	8.9	4.4	4.8	
Professional Fees	1.1	0.8	0.4	1.1	2.3	78.5	1.5	1.1	0.6	1.3	2.4	
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	
Other Expenses	34.6	48.0	36.3	35.5	19.1	100.0	34.6	48.0	36.3	35.5	19.1	
Profit (loss)	12.4	19.1	26.3	4.8	-	98.8	12.5	19.1	26.3	4.8	-	
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4581 - Taxicab Industry

Businesses primarily engaged in providing passenger transportation by automobiles not operated on regular schedules or between fixed terminals. Taxicab fleet owners and organizations are included regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Also included are those who own and operate their own taxicabs, taxi dispatching, road motor vehicle taxi service, and taxicab service.

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,059	264	265	265	265
Businesses in sample	65				
Low sales value (\$000's)	(1)	(1)	22	30	58
High sales value (\$000's)	(1)	22	30	58	(1)
			Average (\$000's)		
Assets					
Cash	5	-	-	-	21
Accounts and Notes Receivable	1	-	-	-	4
Inventory	-	-	-	-	-
Other Current Assets	1	-	-	-	3
Total Current Assets	7	-	-	-	28
Fixed Assets	14	-	8	-	48
Less: Accum. Dep. on Fixed Assets	7	-	-	-	26
Other Assets	14	-	-	-	52
Total Assets	28	1	8	-	102
Liabilities and Equity					
Current Loans	1	-	-	-	4
Other Current Liabilities	7	-	4	-	23
Total Current Liabilities	8	-	4	-	27
Mortgages Payable	-	-	-	-	-
Long Term Debt	1	-	4	-	1
Other Liabilities	11	-	-	-	42
Total Liabilities	20	-	8	-	69
Total Equity	9	-	-	-	33

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,059	264	265	265	265
Businesses in sample	65				
Low sales value (\$000's)	(1)	(1)	22	30	58
High sales value (\$000's)	(1)	22	30	58	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	1.5	6.0	-	-	1.1
Leverage Ratios					
Debt/Equity ratio (times)	...	0.1	-99.8	-	...
Interest Coverage ratio (times)	22.1	11.7	59.4	13.3	7.1
Debt ratio (times)	0.9	0.1	1.0	-	1.1

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Taxicab Industry (SIC 4581)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
		Average (\$000's)			
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Taxicab Industry (SIC 4581)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	432	23,527	2,495	81	49
less than 20	398	10,272	1,088	78	48
20 - 99	30	10,664	1,132	3	1
100 - 499	4	2,591	275	-	-
500 and over	-	-	-	-	-
1985					
Total	445	25,470	1,491	72	...
less than 20	431	14,133	826	71	
20 - 99	14	11,337	665	1	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	805	190	212	201	202
Total Sales \$	47,985	2,828	4,949	7,194	33,014
Total Expense \$	44,901	2,865	3,897	6,026	32,113
Net Profit (loss) \$	3,084	-37	1,052	1,168	901
Businesses reporting a profit (No.)	621	110	189	176	146
Total Sales \$	32,316	1,642	4,378	6,227	20,069
Total Expense \$	28,007	1,231	3,243	4,901	18,632
Net Profit \$	4,309	411	1,135	1,326	1,437
Businesses reporting loss (No.)	184	80	23	25	56
Total Sales \$	15,669	1,186	571	967	12,945
Total Expense \$	16,894	1,634	654	1,125	13,481
Net Loss \$	-1,225	-448	-83	-158	-536
1983					
All Businesses (No.)	712	164	192	173	183
Total Sales \$	44,246	2,220	4,783	6,741	30,502
Total Expense \$	40,053	1,593	3,844	5,869	28,747
Net Profit (loss) \$	4,193	627	939	872	1,755
Businesses reporting a profit (No.)	606	161	175	136	134
Total Sales \$	34,638	2,176	4,339	5,114	23,009
Total Expense \$	29,941	1,538	3,344	4,072	20,987
Net Profit \$	4,697	638	995	1,042	2,022
Businesses reporting a loss (No.)	106	3	17	37	49
Total Sales \$	9,608	44	444	1,627	7,493
Total Expense \$	10,112	55	500	1,797	7,760
Net Loss \$	-504	-11	-56	-170	-267
1984					
All Businesses (No.)	868	214	219	217	218
Total Sales \$	52,757	3,232	5,098	9,168	35,259
Total Expense \$	47,680	2,517	4,050	7,575	33,538
Net Profit (loss) \$	5,077	715	1,048	1,593	1,721
Businesses reporting a profit (No.)	735	184	179	180	192
Total Sales \$	42,482	2,749	4,319	7,434	27,980
Total Expense \$	36,718	1,990	3,102	5,714	25,912
Net Profit \$	5,764	759	1,217	1,720	2,068
Businesses reporting a loss (No.)	133	30	40	37	28
Total Sales \$	10,275	483	779	1,734	7,279
Total Expense \$	10,962	527	948	1,861	7,628
Net Loss \$	-687	-44	-169	-127	-347
1985					
All Businesses (No.)	1,059	246	283	258	272
Total Sales \$	83,040	3,264	7,439	10,565	61,772
Total Expense \$	75,756	2,498	5,807	9,531	57,920
Net Profit (loss) \$	7,284	766	1,632	1,034	3,852
Businesses reporting a profit (No.)	883	197	260	207	219
Total Sales \$	72,226	2,682	6,903	8,741	53,900
Total Expense \$	63,796	1,852	5,056	7,177	49,711
Net Profit \$	8,430	830	1,847	1,564	4,189
Businesses reporting a loss (No.)	176	49	23	51	53
Total Sales \$	10,814	582	536	1,824	7,872
Total Expense \$	11,960	646	751	2,354	8,209
Net Loss \$	-1,146	-64	-215	-530	-337

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
 British Columbia, Specialty Food Stores (SIC 6012)

	Total(1)		Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%		
Number of businesses (estimated)	1,260		315		315		315		315		
Businesses in sample	58										
Low sales value (\$000's)	(1)		(1)		87		177		294		
High sales value (\$000's)	(1)		87		177		294		(1)		
<hr/>											
Selected expense item	Industry Average(2)					% busi-nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	57.4	56.1	57.5	57.0	58.5	100.0	57.4	56.1	57.5	57.0	58.5
Occupancy Expenses	12.8	15.7	12.7	13.6	10.0	100.0	12.8	15.7	12.7	13.6	10.0
Mortgage Interest	0.2	...	...	...	...	2.2	7.5	-	-	-	...
Depreciation	3.6	5.0	3.2	4.1	2.7	89.7	4.0	5.0	4.3	4.4	2.8
Repairs & Maintenance	0.5	0.3	0.6	0.4	0.8	91.4	0.6	0.3	0.6	0.5	0.8
Heat, Light & Telephone	2.1	3.2	1.6	2.3	1.6	99.9	2.1	3.2	1.6	2.3	1.7
Business & Property Tax	0.5	0.8	0.6	0.1	0.3	77.0	0.6	0.8	0.6	0.3	0.5
Insurance	0.7	1.9	0.4	0.5	0.4	97.8	0.7	1.9	0.4	0.6	0.4
Rent	5.2	4.4	6.2	6.2	3.6	86.9	6.0	8.8	6.2	6.2	4.2
Personnel Expenses	19.5	12.7	21.6	20.2	21.5	98.1	19.9	12.7	21.6	21.7	21.5
Financial Expenses	3.0	2.6	4.1	3.3	1.6	99.4	3.0	2.6	4.1	3.3	1.6
Bank Interest & Charges	1.9	1.5	2.8	2.2	1.0	99.0	1.9	1.5	2.8	2.2	1.0
Professional Fees	0.9	1.1	1.3	0.8	0.5	96.6	1.0	1.1	1.3	0.9	0.6
Franchise Fees	0.1	...	...	...	...	2.7	4.3	-	-	-	...
Sales and Admin. Expenses	7.4	12.3	8.7	5.2	4.7	100.0	7.4	12.3	8.7	5.2	4.7
Advertising	2.2	4.8	2.7	0.9	1.0	98.7	2.2	4.8	2.7	0.9	1.0
Supplies	2.5	1.8	3.4	1.8	2.6	90.4	2.7	3.6	3.4	1.8	2.6
Delivery	2.5	5.3	2.7	1.7	1.1	97.3	2.6	5.3	2.7	1.7	1.3
Fuel Expense	0.3	...	...	...	...	12.7	2.2	...	...	...	...
Other Expenses	2.0	1.9	2.2	2.0	1.8	95.4	2.1	1.9	2.2	2.2	2.0
Profit (loss)	-2.1	-1.3	-6.8	-1.3	1.9	100.0	-2.1	-1.3	-6.8	-1.3	1.9
Total	-	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6012 - Specialty Food Stores

Businesses primarily engaged in retail dealing usually in one line of food. Included in this industry are those retail bakeries which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers. Businesses primarily engaged in selling fried chicken, doughnuts, pizzas, soft ice cream and the like for off-premises consumption are classified in 9213 -- Take-Out Food Services. This group includes the following types of stores: bread and pastry shops, butcher shops, candy and nut stores, confectionery stores, dairy products stores, delicatessens, fish and seafood stores, fruit and vegetables stores, health food stores, ice cream stores, milk stores, specialty food stores (exc. Take-Out Food Services).

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,260	315	315	315	315
Businesses in sample	58				
Low sales value (\$000's)	(1)	(1)	87	177	294
High sales value (\$000's)	(1)	87	177	294	(1)
			Average (\$000's)		
Assets					
Cash	9	8	3	5	22
Accounts and Notes Receivable	4	4	1	3	8
Inventory	16	9	9	8	38
Other Current Assets	4	-	5	2	7
Total Current Assets	33	20	17	17	76
Fixed Assets	73	20	32	88	141
Less Accum. Dep. on Fixed Assets	30	7	11	40	59
Other Assets	12	-	-	20	25
Total Assets	87	33	39	85	182
Liabilities and Equity					
Current Loans	8	8	2	7	17
Other Current Liabilities	28	1	17	27	61
Total Current Liabilities	36	9	19	34	78
Mortgages Payable	3	-	-	-	11
Long Term Debt	8	-	12	7	9
Other Liabilities	38	12	29	54	51
Total Liabilities	85	21	59	94	150
Total Equity	3	12	-20	-8	32

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,260	315	315	315	315
Businesses in sample	58				
Low sales value (\$000's)	(1)	(1)	87	177	294
High sales value (\$000's)	(1)	87	177	294	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	3.0	9.4	1.5	0.9	2.1
Leverage Ratios					
Debt/Equity ratio (times)	13.2	2.6	30.2	13.0	1.9
Interest Coverage ratio (times)	5.8	0.3	...	0.8	32.7
Debt ratio (times)	1.0	0.7	1.6	1.1	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Specialty Food Stores (SIC 6012)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	742	185	185	186	186
Businesses in sample	39				
Low sales value (\$000's)	(1)	(1)	180	210	398
High sales value (\$000's)	(1)	160	210		(1)
		Average (\$000's)			
Source of Funds					
From Operations	7	-1	3	14	13
Sale of Fixed Assets	1	-	-	2	1
Increase in Long Term Debt	9	-	9	-	24
Advances From Owners and Affiliates	7	9	6	1	12
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	25	8	18	17	51
Application of Funds					
Purchase of Fixed Assets	18	3	12	8	45
Payment of Dividends	1	-	-	-	2
Repayment of Long Term Debt	5	-	6	4	8
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	1	-	-	1	4
Repayment of Adv. From Owners and Affil.	7	-	11	11	6
Decrease in Equity	-	-	-	-	1
Tax Adjustments	-	-	-	-	-
Other Applications	1	-	-	-	2
Total	33	3	28	25	69
Increase (Decrease) in Net Working Capital	-8	5	-10	-8	-18

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Food Stores (SIC 601)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	2,879	445,759	24,121	479	342
less than 20	2,736	125,761	6,767	470	334
20 - 99	116	82,195	4,534	7	7
100 - 499	14	30,959	1,683	1	1
500 and over	13	206,844	11,137	1	-
1985					
Total	3,050	489,726	26,968	321	...
less than 20	2,900	141,246	7,760	314	
20 - 99	126	92,564	5,124	3	
100 - 499	12	35,345	1,937	1	
500 and over	12	220,571	12,147	3	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,107	275	277	278	277
Total Sales \$	281,171	9,019	27,562	60,225	184,365
Total Expense \$	272,094	9,308	25,861	57,120	179,805
Net Profit (loss) \$	9,077	-289	1,701	3,105	4,560
Businesses reporting a profit (No.)	813	175	204	221	213
Total Sales \$	217,246	5,541	20,515	46,754	144,436
Total Expense \$	204,851	4,484	18,113	43,221	139,033
Net Profit \$	12,395	1,057	2,402	3,533	5,403
Businesses reporting loss (No.)	294	100	73	57	64
Total Sales \$	63,925	3,478	7,047	13,471	39,929
Total Expense \$	67,243	4,824	7,748	13,899	40,772
Net Loss \$	-3,318	-1,346	-701	-428	-843
1983					
All Businesses (No.)	1,156	286	291	289	290
Total Sales \$	285,952	7,802	25,085	60,704	192,361
Total Expense \$	276,889	7,933	22,683	57,930	188,343
Net Profit (loss) \$	9,063	-131	2,402	2,774	4,018
Businesses reporting a profit (No.)	798	147	234	209	208
Total Sales \$	210,222	4,373	20,344	43,067	142,438
Total Expense \$	197,709	3,501	17,473	39,533	137,202
Net Profit \$	12,513	872	2,871	3,534	5,236
Businesses reporting a loss (No.)	358	139	57	80	82
Total Sales \$	75,730	3,429	4,741	17,637	49,923
Total Expense \$	79,180	4,432	5,210	18,397	51,141
Net Loss \$	-3,450	-1,003	-469	-760	-1,218
1984					
All Businesses (No.)	1,428	355	357	359	357
Total Sales \$	294,333	14,125	37,370	67,119	175,718
Total Expense \$	281,226	14,658	35,040	61,424	170,104
Net Profit (loss) \$	13,107	-533	2,330	5,695	5,615
Businesses reporting a profit (No.)	992	136	292	311	253
Total Sales \$	217,820	4,835	31,419	57,604	123,962
Total Expense \$	201,621	4,282	28,514	51,741	117,084
Net Profit \$	16,199	553	2,905	5,863	6,878
Businesses reporting a loss (No.)	436	219	65	48	104
Total Sales \$	76,513	9,290	5,951	9,515	51,757
Total Expense \$	79,605	10,376	6,526	9,683	53,020
Net Loss \$	-3,092	-1,086	-575	-168	-1,263
1985					
All Businesses (No.)	1,526	379	377	380	390
Total Sales \$	354,092	14,764	43,949	75,321	220,058
Total Expense \$	349,709	14,428	43,383	73,967	217,931
Net Profit (loss) \$	4,383	336	566	1,354	2,127
Businesses reporting a profit (No.)	946	266	188	213	279
Total Sales \$	222,396	10,822	21,759	44,025	145,790
Total Expense \$	210,880	9,399	19,359	41,762	140,360
Net Profit \$	11,516	1,423	2,400	2,263	5,430
Businesses reporting a loss (No.)	580	113	189	167	111
Total Sales \$	131,696	3,942	22,190	31,296	74,268
Total Expense \$	138,829	5,029	24,024	32,205	77,571
Net Loss \$	-7,133	-1,087	-1,834	-909	-3,303

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Pharmacies (SIC 6031)

	Total(1)		Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%					
Number of businesses (estimated)	334		83		83		84		84					
Businesses in sample	54													
Low sales value (\$000's)	(1)		(1)		368		698		1,132					
High sales value (\$000's)	(1)		368		698		1,132		(1)					
<hr/>														
Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)							
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%			
	Percent of sales						Percent of sales							
Cost of Sales	67.2	65.8	68.8	65.9	68.1	100.0	67.2	65.8	68.8	65.9	68.1			
Occupancy Expenses	7.5	12.5	5.7	5.7	6.6	100.0	7.5	12.5	5.7	5.7	6.6			
Mortgage Interest	0.1	..	..	..	..	1.5	5.2	..	..	..	..
Depreciation	1.0	1.0	1.1	1.1	0.6	94.8	1.0	1.0	1.2	1.2	0.7			
Repairs & Maintenance	1.9	6.6	0.5	0.4	0.5	94.9	2.0	6.6	0.6	0.4	0.5			
Heat, Light & Telephone	0.8	0.9	1.0	0.7	0.7	100.0	0.8	0.9	1.0	0.7	0.7			
Business & Property Tax	0.4	0.4	0.4	0.3	0.3	91.3	0.4	0.4	0.4	0.4	0.4			
Insurance	0.3	0.2	0.4	0.3	0.2	99.0	0.3	0.2	0.4	0.3	0.2			
Rent	3.1	3.2	2.3	2.5	4.3	85.7	3.6	4.3	2.7	2.8	4.5			
Personnel Expenses	17.9	15.7	19.0	20.7	16.1	100.0	17.9	15.7	19.0	20.7	16.1			
Financial Expenses	1.8	1.9	1.5	1.4	2.3	100.0	1.8	1.9	1.5	1.4	2.3			
Bank Interest & Charges	1.1	1.3	0.9	0.8	1.4	95.5	1.1	1.3	0.9	0.9	1.4			
Professional Fees	0.6	0.7	0.6	0.5	0.7	100.0	0.6	0.7	0.6	0.5	0.7			
Franchise Fees	0.1	-	0.1	0.1	0.3	16.2	0.8	-	0.6	1.0	0.9			
Sales and Admin. Expenses	2.3	1.6	2.4	2.2	2.8	100.0	2.3	1.6	2.4	2.2	2.8			
Advertising	0.9	0.3	1.0	0.7	1.6	86.5	1.1	0.6	1.0	0.7	1.6			
Supplies	0.7	0.5	0.7	0.8	0.7	100.0	0.7	0.5	0.7	0.8	0.7			
Delivery	0.7	0.8	0.6	0.7	0.5	95.0	0.7	0.8	0.7	0.7	0.5			
Fuel Expense	-	-	-	-	-	-	-	-	-	-	-			
Other Expenses	0.9	0.7	0.2	1.3	1.4	87.6	1.0	0.9	0.2	1.5	1.4			
Profit (loss)	2.4	1.9	2.4	2.8	2.6	100.0	2.4	1.9	2.4	2.8	2.6			
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6031 - Pharmacies

Businesses primarily engaged in retail dealing in drugs, pharmaceuticals and patent medicines and drug sundries. Prescribed medicines must be sold but are not necessarily the source of greatest revenue. They may be secondarily engaged in selling other lines such as cosmetics, toiletries, tobacco products, confectionery, stationery, giftware and novelty merchandise.

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	334	83	83	84	84
Businesses in sample	54				
Low sales value (\$000's)	(1)	(1)	368	698	1,132
High sales value (\$000's)	(1)	368	698	1,132	(1)
Average (\$000's)					
Assets					
Cash	22	10	21	27	30
Accounts and Notes Receivable	23	9	12	29	40
Inventory	150	54	109	152	275
Other Current Assets	11	-	5	10	26
Total Current Assets	206	74	147	218	371
Fixed Assets	84	15	78	107	131
Less: Accum. Dep. on Fixed Assets	39	5	37	42	67
Other Assets	30	27	12	38	42
Total Assets	281	111	200	321	476
Liabilities and Equity					
Current Loans	28	4	8	39	61
Other Current Liabilities	101	43	62	107	186
Total Current Liabilities	130	47	70	147	247
Mortgages Payable	6	-	-	25	-
Long Term Debt	9	-	11	2	20
Other Liabilities	58	35	48	55	91
Total Liabilities	203	82	129	229	358
Total Equity	79	30	71	91	118

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
British Columbia, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	334	83	83	84	84
Businesses in sample	54				
Low sales value (\$000's)	(1)	(1)	368	698	1,132
High sales value (\$000's)	(1)	368	698	1,132	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.1	2.0	2.9	1.8	1.9
Leverage Ratios					
Debt Equity ratio (times)	9.3	14.1	3.8	6.2	13.2
Interest Coverage ratio (times)	13.3	10.5	18.1	11.2	12.7
Debt ratio (times)	0.7	0.8	0.7	0.7	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Pharmacies (SIC 6031)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	290	72	72	73	73
Businesses in sample	45				
Low sales value (\$000's)	(1)	(1)	518	872	1,219
High sales value (\$000's)	(1)	518	872	1,219	(1)
		Average (\$000's)			
Source of Funds					
From Operations	31	9	28	42	43
Sale of Fixed Assets	-	-	-	-	1
Increase in Long Term Debt	2	2	1	-	5
Advances From Owners and Affiliates	4	3	4	7	4
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	2	-	9	-	1
Tax Adjustments	-	-	-	-	-
Other Sources	4	-	-	-	-
Total	43	14	41	49	68
Application of Funds					
Purchase of Fixed Assets	12	6	6	21	14
Payment of Dividends	4	-	6	3	6
Repayment of Long Term Debt	14	11	4	7	32
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	2	-	9	-	-
Repayment of Adv. From Owners and Affil.	7	2	4	12	10
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	39	19	30	43	63
Increase (Decrease) in Net Working Capital	4	-5	11	5	5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Pharmacies (SIC 6031)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	488	72,640	5,080	40	24
less than 20	414	33,681	2,356	38	19
20 - 99	72	29,452	2,060	2	5
100 - 499	X	X	106	-	-
500 and over	X	X	558	-	-
1985					
Total	482	91,728	5,801	32	...
less than 20	393	40,492	2,561	27	...
20 - 99	86	41,306	2,613	5	...
100 - 499	X	X	115	-	...
500 and over	X	X	512	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
British Columbia, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	251	63	62	63	63
Total Sales \$	129,655	6,141	19,451	31,749	72,314
Total Expense \$	122,098	6,143	18,192	29,884	67,879
Net Profit (loss) \$	7,557	-2	1,259	1,865	4,435
Businesses reporting a profit (No.)	206	40	54	54	58
Total Sales \$	114,378	4,056	17,044	27,134	66,144
Total Expense \$	106,076	3,618	15,613	25,160	61,685
Net Profit \$	8,302	438	1,431	1,974	4,459
Businesses reporting loss (No.)	45	23	8	9	5
Total Sales \$	15,277	2,085	2,407	4,615	6,170
Total Expense \$	16,022	2,525	2,579	4,724	6,194
Net Loss \$	-745	-440	-172	-109	-24
1983					
All Businesses (No.)	264	66	65	66	67
Total Sales \$	144,086	7,608	22,546	39,068	74,864
Total Expense \$	133,347	6,695	21,131	35,889	69,632
Net Profit (loss) \$	10,739	913	1,415	3,179	5,232
Businesses reporting a profit (No.)	216	48	48	57	63
Total Sales \$	126,717	5,400	16,982	33,369	70,966
Total Expense \$	115,284	4,352	15,317	30,049	65,566
Net Profit \$	11,433	1,048	1,665	3,320	5,400
Businesses reporting a loss (No.)	48	18	17	9	4
Total Sales \$	17,369	2,208	5,564	5,699	3,898
Total Expense \$	18,063	2,343	5,814	5,840	4,066
Net Loss \$	-694	-135	-250	-141	-168
1984					
All Businesses (No.)	349	84	84	94	87
Total Sales \$	249,994	19,087	41,003	73,534	116,370
Total Expense \$	239,993	18,309	39,356	70,204	112,124
Net Profit (loss) \$	10,001	778	1,647	3,330	4,246
Businesses reporting a profit (No.)	307	66	67	87	87
Total Sales \$	231,279	14,475	32,663	67,771	116,370
Total Expense \$	220,735	13,663	30,918	64,030	112,124
Net Profit \$	10,544	812	1,745	3,741	4,246
Businesses reporting a loss (No.)	42	18	17	7	-
Total Sales \$	18,715	4,612	8,340	5,763	-
Total Expense \$	19,258	4,646	8,438	6,174	-
Net Loss \$	-543	-34	-98	-411	-
1985					
All Businesses (No.)	338	76	93	80	89
Total Sales \$	277,918	20,670	48,314	77,117	131,817
Total Expense \$	270,700	20,021	46,995	75,248	128,436
Net Profit (loss) \$	7,218	649	1,319	1,869	3,381
Businesses reporting a profit (No.)	300	76	84	65	75
Total Sales \$	234,309	20,670	43,331	61,383	108,925
Total Expense \$	226,478	20,021	42,003	59,157	105,297
Net Profit \$	7,831	649	1,328	2,226	3,628
Businesses reporting a loss (No.)	38	-	9	15	14
Total Sales \$	43,609	-	4,983	15,734	22,892
Total Expense \$	44,222	-	4,992	16,091	23,139
Net Loss \$	-613	-	-9	-357	-247

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
 British Columbia, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	263		65		66		66	66			
Businesses in sample	29										
Low sales value (\$000's)	(1)		(1)		34		152	233			
High sales value (\$000's)	(1)		34		152		233	(1)			
<hr/>											
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%			
	Percent of sales					Percent of sales					
Cost of Sales	59.1	78.4	59.6	42.1	58.2	100.0	59.1	78.4	59.6	42.1	58.2
Occupancy Expenses	17.7	29.8	16.3	16.9	9.4	100.0	17.7	29.8	16.3	16.9	9.4
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	1.7	3.9	0.8	0.6	1.8	62.2	2.8	7.8	1.4	1.5	1.8
Repairs & Maintenance	0.5	1.5	0.2	0.4	0.2	46.7	1.1	4.9	0.4	1.0	0.3
Heat, Light & Telephone	2.6	6.6	2.4	1.1	0.9	99.2	2.6	6.6	2.5	1.1	0.9
Business & Property Tax	1.1	0.4	3.5	0.2	0.2	74.0	1.5	0.5	4.6	0.3	0.3
Insurance	0.9	1.9	0.7	0.4	0.5	98.9	0.9	1.9	0.7	0.4	0.5
Rent	10.8	15.5	8.6	14.2	5.8	89.4	12.1	15.5	12.6	14.2	6.3
Personnel Expenses	15.6	7.3	8.8	29.5	16.7	82.0	19.0	14.0	12.0	29.5	16.7
Financial Expenses	4.7	2.7	6.1	7.0	2.7	100.0	4.7	2.7	6.1	7.0	2.7
Bank Interest & Charges	2.9	2.4	2.6	4.3	2.3	100.0	2.9	2.4	2.6	4.3	2.3
Professional Fees	1.6	0.3	3.5	2.0	0.4	73.6	2.2	1.1	3.9	2.0	0.5
Franchise Fees	0.2	...	...	...	...	2.2	7.3	-	-	...	-
Sales and Admin. Expenses	6.8	12.6	7.3	4.5	3.2	100.0	6.8	12.6	7.3	4.5	3.2
Advertising	2.1	3.2	2.9	1.5	1.0	100.0	2.1	3.2	2.9	1.5	1.0
Supplies	2.5	3.7	2.2	3.0	1.2	100.0	2.5	3.7	2.2	3.0	1.2
Delivery	1.5	2.9	2.2	0.1	1.0	71.1	2.1	3.0	3.4	0.2	1.1
Fuel Expense	0.6	...	...	...	...	19.2	3.3	...	-	-	-
Other Expenses	7.6	21.9	4.5	2.6	3.2	99.2	7.7	21.9	4.7	2.6	3.2
Profit (loss)	-11.4	-52.7	-2.6	-2.6	6.6	100.0	-11.4	-52.7	-2.6	-2.6	6.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6141 - Miscellaneous Clothing Stores

Businesses primarily engaged in retail dealing in a combination of men's, women's and children's clothing and accessories. Included in this industry are businesses primarily engaged in retailing fur goods. Businesses may be described by product line such as retail children's and infants' clothing, children's clothing stores, retail children's coats, combination clothing stores (men's, women's and children's), retail children's dresses, blouses and shirts, family clothing stores, retail fur goods, retail children's hosiery, retail infant's and toddler's clothing, retail children's pants and slacks, retail children's skirts, retail children's sleepwear, retail children's suits, retail children's sweaters and retail children's underwear.

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	263	65	66	66	66
Businesses in sample	29				
Low sales value (\$000's)	(1)	(1)	34	152	233
High sales value (\$000's)	(1)	34	152	233	(1)
			Average (\$000's)		
Assets					
Cash	19	-	1	10	64
Accounts and Notes Receivable	2	-	-	2	6
Inventory	50	1	8	71	116
Other Current Assets	1	-	2	1	2
Total Current Assets	73	1	10	83	188
Fixed Assets	38	-	4	28	113
Less: Accum. Dep. on Fixed Assets	9	-	2	6	28
Other Assets	17	-	1	62	7
Total Assets	118	1	14	168	280
Liabilities and Equity					
Current Loans	8	-	5	9	17
Other Current Liabilities	26	-	4	39	58
Total Current Liabilities	34	-	8	48	75
Mortgages Payable	4	-	-	-	15
Long Term Debt	11	-	-	37	8
Other Liabilities	46	-	-	83	97
Total Liabilities	95	1	8	169	195
Total Equity	24	-	5	-1	85

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	263	65	66	66	66
Businesses in sample	29				
Low sales value (\$000's)	(1)	(1)	34	152	233
High sales value (\$000's)	(1)	34	152	233	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	3.7	2.4	2.2	1.7	6.4
Leverage Ratios					
Debt/Equity ratio (times)	-13.6	2.8	1.1	-8.7	-25.7
Interest Coverage ratio (times)	12.5	...	...	0.5	69.6
Debt ratio (times)	0.8	0.7	0.5	1.0	0.7

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Miscellaneous Clothing Stores (SIC 6141)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	57	--	--	--	--
Businesses in sample	5	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	35	--	--	--	--
Sale of Fixed Assets	59	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	5	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	100	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	13	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	35	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	1	--	--	--	--
Repayment of Adv. From Owners and Affil.	17	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	66	--	--	--	--
Increase (Decrease) in Net Working Capital	34	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Miscellaneous Clothing Stores (SIC 6141)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	479	34,186	3,724	68	47
less than 20	449	11,236	1,221	64	47
20 - 99	22	7,310	805	3	-
100 - 499	3	206	22	1	-
500 and over	5	15,434	1,676	-	-
1985					
Total	425	29,765	2,394	46	...
less than 20	402	13,164	1,049	43	
20 - 99	15	6,513	525	1	
100 - 499	3	1,596	163	1	
500 and over	5	8,492	657	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	346	82	91	86	87
Total Sales \$	73,104	2,484	7,537	15,215	47,868
Total Expense \$	70,761	2,787	7,418	15,180	45,376
Net Profit (loss) \$	2,343	-303	119	35	2,492
Businesses reporting a profit (No.)	246	49	64	65	68
Total Sales \$	57,429	1,483	5,313	11,380	39,253
Total Expense \$	53,435	1,311	4,900	10,831	36,393
Net Profit \$	3,994	172	413	549	2,860
Businesses reporting loss (No.)	100	33	27	21	19
Total Sales \$	15,675	1,001	2,224	3,835	8,615
Total Expense \$	17,326	1,476	2,518	4,349	8,983
Net Loss \$	-1,651	-475	-294	-514	-368
1983					
All Businesses (No.)	259	64	65	65	65
Total Sales \$	64,289	2,449	7,100	13,334	41,406
Total Expense \$	62,652	2,491	7,122	12,808	40,231
Net Profit (loss) \$	1,637	-42	-22	526	1,175
Businesses reporting a profit (No.)	158	29	35	45	49
Total Sales \$	44,358	1,235	4,127	9,109	29,887
Total Expense \$	41,321	999	3,827	8,404	28,091
Net Profit \$	3,037	236	300	705	1,796
Businesses reporting a loss (No.)	101	35	30	20	16
Total Sales \$	19,931	1,214	2,973	4,225	11,519
Total Expense \$	21,331	1,492	3,295	4,404	12,140
Net Loss \$	-1,400	-278	-322	-179	-621
1984					
All Businesses (No.)	201	43	54	50	54
Total Sales \$	31,853	598	2,329	5,028	23,898
Total Expense \$	30,997	643	2,623	4,539	23,192
Net Profit (loss) \$	856	-45	-294	489	706
Businesses reporting a profit (No.)	107	11	1	50	45
Total Sales \$	25,527	186	58	5,028	20,255
Total Expense \$	24,179	160	49	4,539	19,431
Net Profit \$	1,348	26	9	489	824
Businesses reporting a loss (No.)	94	32	53	-	9
Total Sales \$	6,326	412	2,271	-	3,643
Total Expense \$	6,818	483	2,574	-	3,761
Net Loss \$	-492	-71	-303	-	-118
1985					
All Businesses (No.)	264	65	66	64	69
Total Sales \$	53,106	1,414	5,609	11,596	34,487
Total Expense \$	52,300	1,870	5,911	11,810	32,709
Net Profit (loss) \$	806	-456	-302	-214	1,778
Businesses reporting a profit (No.)	103	5	23	26	49
Total Sales \$	29,913	189	1,820	5,506	22,398
Total Expense \$	27,046	174	1,571	5,382	19,919
Net Profit \$	2,867	15	249	124	2,479
Businesses reporting a loss (No.)	161	60	43	38	20
Total Sales \$	23,193	1,225	3,789	6,090	12,089
Total Expense \$	25,254	1,696	4,340	6,428	12,790
Net Loss \$	-2,061	-471	-551	-338	-701

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
 British Columbia, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%
Number of businesses (estimated)	227		56		57		57	57
Businesses in sample	35							
Low sales value (\$000's)	(1)		(1)		51		84	
High sales value (\$000's)	(1)		51		84		96	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	62.5	58.7	62.9	64.0	64.0	96.3	64.9	63.5	68.5	64.0	64.0
Occupancy Expenses	14.5	21.2	11.4	19.2	11.4	100.0	14.5	21.2	11.4	19.2	11.4
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	0.8	0.5	0.4	2.5	0.7	54.9	1.5	2.0	0.7	2.5	1.3
Repairs & Maintenance	0.4	0.1	0.8	0.6	0.2	75.1	0.5	0.3	1.2	0.6	0.2
Heat, Light & Telephone	2.6	3.4	2.3	2.9	2.3	89.3	2.9	6.1	2.4	2.9	2.3
Business & Property Tax	0.5	0.5	0.1	0.3	0.8	79.2	0.6	0.6	0.1	0.4	0.9
Insurance	0.6	0.8	0.4	0.6	0.7	83.3	0.8	1.4	0.6	0.6	0.7
Rent	9.6	15.8	7.3	12.4	6.7	82.7	11.6	28.3	9.7	12.4	6.9
Personnel Expenses	8.2	0.9	7.1	9.4	12.4	79.3	10.3	5.3	7.7	9.4	12.4
Financial Expenses	4.3	2.9	3.2	5.8	5.2	100.0	4.3	2.9	3.2	5.8	5.2
Bank Interest & Charges	3.6	2.6	2.5	5.0	4.4	100.0	3.6	2.6	2.5	5.0	4.4
Professional Fees	0.7	0.4	0.6	0.9	0.8	85.7	0.8	0.7	0.7	0.9	0.8
Franchise Fees	-	...	...	...	...	0.5	5.0	-	-	-	-
Sales and Admin. Expenses	6.7	5.1	11.8	3.1	5.6	89.9	7.4	9.0	11.8	3.1	5.6
Advertising	2.5	2.2	2.5	2.3	2.7	89.9	2.8	3.9	2.5	2.3	2.7
Supplies	1.5	0.9	1.9	0.5	1.9	85.9	1.7	1.5	1.9	0.8	1.9
Delivery	1.4	1.6	2.8	0.2	0.9	82.3	1.7	2.8	3.3	0.2	1.0
Fuel Expense	1.3	...	...	...	...	22.3	5.8	...	...	...	...
Other Expenses	1.5	2.5	1.8	1.1	0.9	90.6	1.7	2.5	2.2	1.1	1.0
Profit (loss)	2.3	8.7	1.8	-2.8	0.5	100.0	2.3	8.7	1.8	-2.8	0.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6151 - Fabric and Yarn Stores

Businesses primarily engaged in retail dealing in yard goods, yarns and related merchandise such as dry goods and notions stores, fabric stores, retail knitting yarn and accessories, mill-end stores (textile fabric), retail piece goods (textile fabric), retail sewing thread, retail textile fabrics, retail yarn goods (textile fabric), and retail yarn

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	227	56	57	57	57
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	51	84	96
High sales value (\$000's)	(1)	51	84	96	(1)
			Average (\$000's)		
Assets					
Cash	4	1	4	1	7
Accounts and Notes Receivable	1	-	-	-	3
Inventory	52	4	20	13	107
Other Current Assets	-	-	-	-	1
Total Current Assets	57	5	24	14	117
Fixed Assets	9	2	2	2	18
Less: Accum. Dep. on Fixed Assets	4	-	1	-	8
Other Assets	1	-	-	-	2
Total Assets	63	7	25	16	128
Liabilities and Equity					
Current Loans	6	-	-	-	15
Other Current Liabilities	21	-	5	3	48
Total Current Liabilities	27	-	5	3	62
Mortgages Payable	-	-	-	-	-
Long Term Debt	8	-	-	-	20
Other Liabilities	16	-	-	-	39
Total Liabilities	52	-	5	3	122
Total Equity	11	7	20	13	7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	227	56	57	57	57
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	51	84	96
High sales value (\$000's)	(1)	51	84	96	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	5.7	-	14.1	4.5	2.7
Leverage Ratios					
Debt/Equity ratio (times)	0.6	-	0.3	0.2	0.8
Interest Coverage ratio (times)	20.9	74.6	12.0	0.5	2.2
Debt ratio (times)	0.7	-	0.2	0.2	1.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Fabric and Yarn Stores (SIC 6151)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	62	--	--	--	--
Businesses in sample	3	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	3	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	23	--	--	--	--
Advances From Owners and Affiliates	29	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	56	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	1	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	38	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	8	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	48	--	--	--	--
Increase (Decrease) in Net Working Capital	8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Fabric and Yarn Stores (SIC 6151)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	98	3,257	350	22	25
less than 20	96	X	280	22	24
20 - 99	X	X	70	-	1
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	146	4,353	336	20	...
less than 20	143	3,403	263	19	
20 - 99	3	950	73	1	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia. Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	204	51	51	50	52
Total Sales \$	39,817	1,873	3,857	7,402	26,685
Total Expense \$	38,889	1,740	3,713	7,178	26,258
Net Profit (loss) \$	928	133	144	224	427
Businesses reporting a profit (No.)	146	37	36	32	41
Total Sales \$	28,435	1,351	2,822	4,733	19,529
Total Expense \$	26,633	1,165	2,530	4,356	18,582
Net Profit \$	1,802	186	292	377	947
Businesses reporting loss (No.)	58	14	15	18	11
Total Sales \$	11,382	522	1,035	2,669	7,156
Total Expense \$	12,256	575	1,183	2,822	7,676
Net Loss \$	-874	-53	-148	-153	-520
1983					
All Businesses (No.)	229	57	56	59	57
Total Sales \$	35,654	1,905	3,826	7,990	21,933
Total Expense \$	34,363	2,011	3,752	7,571	21,029
Net Profit (loss) \$	1,291	-106	74	419	904
Businesses reporting a profit (No.)	139	22	27	42	48
Total Sales \$	26,756	704	1,883	5,606	18,563
Total Expense \$	24,709	585	1,607	5,091	17,426
Net Profit \$	2,047	119	276	515	1,137
Businesses reporting a loss (No.)	90	35	29	17	9
Total Sales \$	8,898	1,201	1,943	2,384	3,370
Total Expense \$	9,654	1,426	2,145	2,480	3,603
Net Loss \$	-756	-225	-202	-96	-233
1984					
All Businesses (No.)	267	40	92	68	67
Total Sales \$	21,307	611	2,888	4,856	12,952
Total Expense \$	19,542	537	2,909	4,218	11,878
Net Profit (loss) \$	1,765	74	-21	638	1,074
Businesses reporting a profit (No.)	232	40	71	64	57
Total Sales \$	19,158	611	2,217	4,565	11,765
Total Expense \$	17,205	537	2,143	3,907	10,618
Net Profit \$	1,953	74	74	658	1,147
Businesses reporting a loss (No.)	35	-	21	4	10
Total Sales \$	2,149	-	671	291	1,187
Total Expense \$	2,337	-	766	311	1,260
Net Loss \$	-188	-	-95	-20	-73
1985					
All Businesses (No.)	227	50	61	59	57
Total Sales \$	33,640	1,232	4,200	6,117	22,091
Total Expense \$	32,518	1,204	3,848	6,371	21,095
Net Profit (loss) \$	1,122	28	352	-254	996
Businesses reporting a profit (No.)	142	37	39	9	57
Total Sales \$	26,880	934	2,966	889	22,091
Total Expense \$	25,242	830	2,475	842	21,095
Net Profit \$	1,638	104	491	47	996
Businesses reporting a loss (No.)	85	13	22	50	-
Total Sales \$	6,760	298	1,234	5,228	-
Total Expense \$	7,276	374	1,373	5,529	-
Net Loss \$	-516	-76	-139	-301	-

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	1,207		301		302		302	302			
Businesses in sample	116										
Low sales value (\$000's)	(1)		(1)		35		86				
High sales value (\$000's)	(1)		35		86		168	(1)			
<hr/>											
Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	
	Percent of sales						Percent of sales				
Cost of Sales	45.5	27.5	40.3	56.7	55.1	91.7	49.6	37.4	43.6	56.7	55.3
Occupancy Expenses	11.8	16.6	13.9	9.9	7.5	98.0	12.0	18.0	13.9	9.9	7.5
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	2.2	2.5	3.7	1.0	2.1	73.1	3.0	4.3	6.3	1.2	2.4
Repairs & Maintenance	0.3	0.3	0.4	0.3	0.1	36.3	0.8	1.3	1.6	0.6	0.3
Heat, Light & Telephone	3.2	5.8	3.4	2.4	1.4	84.2	3.8	7.8	3.5	3.0	1.6
Business & Property Tax	0.5	0.7	0.1	0.7	0.3	73.7	0.6	1.1	0.2	0.9	0.3
Insurance	1.1	2.8	0.9	0.6	0.3	81.9	1.4	3.2	1.2	0.7	0.4
Rent	4.5	4.5	5.4	4.9	3.4	73.3	6.2	8.4	6.7	6.4	4.1
Personnel Expenses	14.3	10.5	10.0	18.2	17.3	74.0	19.3	18.9	14.5	21.1	21.0
Financial Expenses	2.1	2.0	2.7	1.5	2.2	95.1	2.2	2.3	3.0	1.5	2.2
Bank Interest & Charges	1.2	1.6	1.1	0.7	1.4	92.1	1.3	2.0	1.3	0.7	1.4
Professional Fees	0.8	0.4	1.6	0.8	0.7	73.4	1.2	1.2	2.0	0.8	0.9
Franchise Fees	-	-	-	-	-	1.4	1.0	-	-	-	-
Sales and Admin. Expenses	12.9	22.5	10.1	8.8	10.4	98.0	13.1	24.4	10.1	8.8	10.4
Advertising	2.7	2.7	3.7	2.0	2.8	87.0	3.1	3.8	4.2	2.0	3.2
Supplies	4.8	9.9	1.5	2.1	5.9	97.8	5.0	10.8	1.5	2.1	5.9
Delivery	4.6	7.9	4.0	4.6	1.7	92.6	4.9	9.0	4.0	4.6	2.1
Fuel Expense	0.7	2.0	0.9	0.1	-	11.5	6.3	6.6	11.3	1.3	0.8
Other Expenses	4.1	2.8	5.0	4.8	3.8	84.4	4.9	4.0	5.4	5.4	4.4
Profit (loss)	9.3	18.1	18.0	-	3.7	100.0	9.3	18.1	18.0	-	3.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 622 - Appliance, Television, Radio and Stereo Stores

Businesses primarily engaged in retail dealing in major household appliances, small electrical appliances, television, radio and sound equipment. Repair shops for such appliances are included in this industry group.

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,207	301	302	302	302
Businesses in sample	116				
Low sales value (\$000's)	(1)	(1)	35	86	168
High sales value (\$000's)	(1)	35	86	168	(1)
		Average (\$000's)			
Assets					
Cash	4	1	1	2	12
Accounts and Notes Receivable	9	-	-	9	25
Inventory	31	-	2	20	96
Other Current Assets	10	-	1	-	39
Total Current Assets	54	2	4	31	172
Fixed Assets	21	2	4	9	67
Less: Accum. Dep. on Fixed Assets	10	-	1	5	32
Other Assets	3	-	-	1	12
Total Assets	68	4	6	36	219
Liabilities and Equity					
Current Loans	6	1	-	1	21
Other Current Liabilities	25	-	1	14	83
Total Current Liabilities	32	1	1	15	105
Mortgages Payable	-	-	-	-	1
Long Term Debt	1	-	-	3	2
Other Liabilities	26	2	-	18	79
Total Liabilities	59	3	1	37	187
Total Equity	9	1	5	-1	32

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
British Columbia, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,207	301	302	302	302
Businesses in sample	116				
Low sales value (\$000's)	(1)	(1)	35	86	168
High sales value (\$000's)	(1)	35	86	168	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	12.2	41.8	12.1	2.9	15.4
Leverage Ratios					
Debt/Equity ratio (times)	...	-21.0	0.3	...	18.3
Interest Coverage ratio (times)	78.3	53.0	172.2	100.1	5.4
Debt ratio (times)	1.0	1.0	0.2	1.1	1.1

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	362	--	--	--	--
Businesses in sample	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	4	--	--	--	--
Sale of Fixed Assets	2	--	--	--	--
Increase in Long Term Debt	3	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	10	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	7	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	3	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv From Owners and Affil.	8	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	18	--	--	--	--
Increase (Decrease) in Net Working Capital	-8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Appliance, Television, Radio and Stereo Stores (SIC 622)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,305	86,350	6,265	231	150
less than 20	1,266	51,199	3,236	226	146
20 - 99	29	9,802	604	4	4
100 - 499	7	6,491	395	1	-
500 and over	3	18,858	2,030	-	-
1985					
Total	1,167	90,674	5,701	118	...
less than 20	1,124	50,631	3,074	114	...
20 - 99	34	13,706	845	3	...
100 - 499	6	8,130	504	1	...
500 and over	3	18,207	1,278	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	853	211	215	211	216
Total Sales \$	150,451	5,272	12,682	28,792	103,705
Total Expense \$	143,400	4,604	10,412	27,547	100,837
Net Profit (loss) \$	7,051	668	2,270	1,245	2,868
Businesses reporting a profit (No.)	649	143	191	155	160
Total Sales \$	114,678	3,803	11,146	21,112	78,617
Total Expense \$	105,353	2,629	8,655	19,290	74,779
Net Profit \$	9,325	1,174	2,491	1,822	3,838
Businesses reporting loss (No.)	204	68	24	56	56
Total Sales \$	35,773	1,469	1,536	7,680	25,088
Total Expense \$	38,047	1,975	1,757	8,257	26,058
Net Loss \$	-2,274	-506	-221	-577	-970
1983					
All Businesses (No.)	949	229	245	237	238
Total Sales \$	178,409	4,026	13,580	29,614	131,189
Total Expense \$	170,588	3,199	11,973	27,835	127,581
Net Profit (loss) \$	7,821	827	1,607	1,779	3,608
Businesses reporting a profit (No.)	738	173	199	188	178
Total Sales \$	136,169	3,131	11,003	23,286	98,749
Total Expense \$	125,545	1,919	8,922	21,062	93,642
Net Profit \$	10,624	1,212	2,081	2,224	5,107
Businesses reporting a loss (No.)	211	56	46	49	60
Total Sales \$	42,240	895	2,577	6,328	32,440
Total Expense \$	45,043	1,280	3,051	6,773	33,939
Net Loss \$	-2,803	-385	-474	-445	-1,499
1984					
All Businesses (No.)	1,165	273	309	289	294
Total Sales \$	237,978	5,647	18,658	38,911	174,762
Total Expense \$	231,737	5,054	16,388	38,445	171,850
Net Profit (loss) \$	6,241	593	2,270	466	2,912
Businesses reporting a profit (No.)	815	160	241	181	233
Total Sales \$	180,061	4,211	14,596	25,761	135,493
Total Expense \$	168,522	3,215	10,753	23,050	131,504
Net Profit \$	11,539	996	3,843	2,711	3,989
Businesses reporting a loss (No.)	350	113	68	108	61
Total Sales \$	57,917	1,436	4,062	13,150	39,269
Total Expense \$	63,215	1,839	5,635	15,395	40,346
Net Loss \$	-5,298	-403	-1,573	-2,245	-1,077
1985					
All Businesses (No.)	1,208	299	289	285	335
Total Sales \$	215,792	6,559	18,027	29,740	161,466
Total Expense \$	206,341	5,389	14,182	28,345	158,425
Net Profit (loss) \$	9,451	1,170	3,845	1,395	3,041
Businesses reporting a profit (No.)	872	215	246	188	223
Total Sales \$	164,766	4,465	15,636	20,572	124,093
Total Expense \$	152,381	3,197	11,567	18,313	119,304
Net Profit \$	12,385	1,268	4,069	2,259	4,789
Businesses reporting a loss (No.)	336	84	43	97	112
Total Sales \$	51,026	2,094	2,391	9,168	37,373
Total Expense \$	53,960	2,192	2,615	10,032	39,121
Net Loss \$	-2,934	-98	-224	-864	-1,748

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
 British Columbia, Gasoline Service Stations (SIC 6331)

	Total(1)		Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%								
Number of businesses (estimated)	1,324		331		331		331		331								
Businesses in sample	367		(1)		(1)		251		803								
Low sales value (\$000's)	(1)		251		603		1,062		(1)								
High sales value (\$000's)																	
Industry Average(2)																	
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
	Percent of sales						Percent of sales										
Cost of Sales	70.1	...	70.4	82.7	85.9	94.6	74.1	...	72.1	82.7	85.9						
Occupancy Expenses	5.2	5.4	7.8	3.6	3.0	100.0	5.2	6.4	7.8	3.6	3.0						
Mortgage Interest	0.1	-	0.1	0.1	0.1	4.4	1.9	-	2.3	2.5	1.0						
Depreciation	0.9	1.1	1.3	0.7	0.5	86.0	1.0	1.6	1.5	0.8	0.5						
Repairs & Maintenance	0.5	0.7	0.8	0.3	0.2	82.6	0.6	1.0	1.0	0.3	0.2						
Heat, Light & Telephone	1.3	2.3	1.5	0.8	0.6	95.6	1.3	2.7	1.5	0.8	0.6						
Business & Property Tax	0.3	0.4	0.4	0.3	0.2	77.0	0.4	0.6	0.5	0.3	0.3						
Insurance	0.4	0.5	0.6	0.3	0.2	92.6	0.4	0.6	0.7	0.3	0.2						
Rent	1.7	1.4	3.0	1.1	1.3	62.4	2.8	3.1	4.9	1.8	1.6						
Personnel Expenses	16.1	...	13.3	8.7	7.7	97.6	16.5	...	13.4	8.9	7.7						
Financial Expenses	1.4	2.0	1.9	0.9	0.9	99.6	1.4	2.0	1.9	0.9	0.9						
Bank Interest & Charges	0.9	1.0	1.3	0.6	0.6	97.3	0.9	1.1	1.3	0.6	0.6						
Professional Fees	0.5	1.0	0.6	0.3	0.3	95.9	0.6	1.1	0.6	0.3	0.4						
Franchise Fees	-	-	-	-	-	0.8	0.8	-	-	-	-						
Sales and Admin. Expenses	2.7	4.1	3.9	1.5	1.1	100.0	2.7	4.1	3.9	1.5	1.1						
Advertising	0.5	0.6	0.6	0.3	0.3	93.6	0.5	0.6	0.7	0.3	0.3						
Supplies	0.8	1.5	0.6	0.6	0.5	99.6	0.8	1.5	0.6	0.6	0.5						
Delivery	0.9	1.9	0.3	0.6	0.3	81.3	1.1	2.3	1.2	0.7	0.4						
Fuel Expense	0.5	0.1	1.9	-	-	10.0	5.2	0.6	27.4	0.2	0.3						
Other Expenses	1.6	2.9	1.3	1.3	0.8	95.4	1.6	3.1	1.4	1.3	0.8						
Profit (loss)	3.0	...	1.4	1.3	0.6	97.7	3.1	...	1.4	1.3	0.6						
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...	

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6331 - Gasoline Service Stations

Businesses primarily engaged in retail dealing in gasoline, lubricating oils and greases. Included in this industry are businesses primarily engaged in lubricating motor vehicles. This group industry includes businesses described as retail diesel fuel, filling stations, gas bars, gasoline service stations, retail gasoline motor vehicles lubrication services, and self-serve gasoline stations.

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,324	331	331	331	331
Businesses in sample	367				
Low sales value (\$000's)	(1)	(1)	251	603	1,062
High sales value (\$000's)	(1)	251	603	1,062	(1)
			Average (\$000's)		
Assets					
Cash	15.	3	20	18	17
Accounts and Notes Receivable	10	3	8	14	14
Inventory	23	5	20	31	35
Other Current Assets	12	-	2	3	44
Total Current Assets	59	11	49	67	110
Fixed Assets	70	23	74	102	82
Less Accum Dep. on Fixed Assets	24	3	28	39	25
Other Assets	8	1	10	13	10
Total Assets	114	32	105	143	177
Liabilities and Equity					
Current Loans	14	1	13	8	32
Other Current Liabilities	28	5	23	36	46
Total Current Liabilities	41	6	37	44	78
Mortgages Payable	7	-	5	15	9
Long Term Debt	12	14	12	11	11
Other Liabilities	32	4	41	44	41
Total Liabilities	93	24	94	114	139
Total Equity	22	8	11	29	38

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,324	331	331	331	331
Businesses in sample	367				
Low sales value (\$000's)	(1)	(1)	251	603	1,062
High sales value (\$000's)	(1)	251	603	1,062	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	3.0	3.2	3.2	4.3	1.5
Leverage Ratios					
Debt/Equity ratio (times)	...	...	-6.7	9.6	-87.9
Interest Coverage ratio (times)	22.1	72.7	12.4	...	6.4
Debt ratio (times)	1.0	1.1	1.1	0.8	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Gasoline Service Stations (SIC 6331)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	812	203	203	203	203
Businesses in sample	78				
Low sales value (\$000's)	(1)	(1)	386	786	1,148
High sales value (\$000's)	(1)	386	786	1,148	(1)
			Average (\$000's)		
Source of Funds					
From Operations	13	17	10	15	9
Sale of Fixed Assets	8	2	1	20	10
Increase in Long Term Debt	6	1	12	1	9
Advances From Owners and Affiliates	7	1	13	5	9
From Government	-	-	-	-	-
Increase in Share Capital	1	-	-	-	2
Sale of Investments	1	2	-	-	1
Tax Adjustments	-	-	-	-	-
Other Sources	1	-	-	5	-
Total	36	23	36	46	40
Application of Funds					
Purchase of Fixed Assets	12	7	17	10	13
Payment of Dividends	1	2	-	-	3
Repayment of Long Term Debt	11	4	3	24	12
Current Portion of Long Term Debt	2	-	-	-	6
Purchase of Investments	-	-	1	-	1
Repayment of Adv. From Owners and Affil.	9	5	8	19	4
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	1	-	-	2	-
Total	36	18	30	55	39
Increase (Decrease) in Net Working Capital	1	5	6	-9	1

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Gasoline Service Stations (SIC 6331)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,449	102,842	11,697	199	123
less than 20	1,373	72,049	8,199	194	120
20 - 99	70	16,449	1,852	5	3
100 - 499	X	X	167	-	-
500 and over	4	X	1,479	-	-
1985					
Total	1,356	117,703	9,405	134	...
less than 20	1,318	83,144	6,629	130	
20 - 99	31	9,462	767	4	
100 - 499	4	9,286	743	-	
500 and over	3	15,811	1,266	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,132	282	283	283	284
Total Sales \$	579,800	10,606	68,005	166,470	334,719
Total Expense \$	566,106	8,864	65,039	162,996	329,207
Net Profit (loss) \$	13,694	1,742	2,966	3,474	5,512
Businesses reporting a profit (No.)	870	224	227	208	211
Total Sales \$	433,479	8,709	54,819	120,086	249,865
Total Expense \$	416,825	6,479	51,337	115,651	243,358
Net Profit \$	16,654	2,230	3,482	4,435	6,507
Businesses reporting loss (No.)	262	58	56	75	73
Total Sales \$	146,321	1,897	13,186	46,384	84,854
Total Expense \$	149,281	2,385	13,702	47,345	85,849
Net Loss \$	-2,960	-488	-516	-961	-995
1983					
All Businesses (No.)	1,036	259	259	259	259
Total Sales \$	576,795	17,879	78,571	167,344	313,001
Total Expense \$	567,726	16,825	76,826	164,762	309,313
Net Profit (loss) \$	9,069	1,054	1,745	2,582	3,688
Businesses reporting a profit (No.)	705	165	186	172	182
Total Sales \$	395,602	11,971	56,356	109,742	217,533
Total Expense \$	382,850	10,309	53,748	106,291	212,502
Net Profit \$	12,752	1,662	2,608	3,451	5,031
Businesses reporting a loss (No.)	331	94	73	87	77
Total Sales \$	181,193	5,908	22,215	57,602	95,468
Total Expense \$	184,876	6,516	23,078	58,471	96,811
Net Loss \$	-3,683	-608	-863	-869	-1,343
1984					
All Businesses (No.)	1,281	314	325	320	322
Total Sales \$	910,489	44,084	144,528	267,388	454,489
Total Expense \$	898,922	38,370	143,134	265,396	452,022
Net Profit (loss) \$	11,567	5,714	1,394	1,992	2,467
Businesses reporting a profit (No.)	890	193	246	233	218
Total Sales \$	644,651	29,300	112,493	195,049	307,809
Total Expense \$	628,931	23,120	110,096	191,767	303,948
Net Profit \$	15,720	6,180	2,397	3,282	3,861
Businesses reporting a loss (No.)	391	121	79	87	104
Total Sales \$	265,838	14,784	32,035	72,339	146,680
Total Expense \$	269,991	15,250	33,038	73,629	148,074
Net Loss \$	-4,153	-466	-1,003	-1,290	-1,394
1985					
All Businesses (No.)	1,325	328	331	332	334
Total Sales \$	925,763	41,186	134,214	273,726	476,637
Total Expense \$	910,836	34,008	131,137	271,809	473,882
Net Profit (loss) \$	14,927	7,178	3,077	1,917	2,755
Businesses reporting a profit (No.)	998	302	216	237	243
Total Sales \$	665,164	38,499	88,173	200,092	338,400
Total Expense \$	646,524	31,221	83,988	196,803	334,512
Net Profit \$	18,640	7,278	4,185	3,289	3,888
Businesses reporting a loss (No.)	327	26	115	95	91
Total Sales \$	260,599	2,687	46,041	73,634	138,237
Total Expense \$	264,312	2,787	47,149	75,006	139,370
Net Loss \$	-3,713	-100	-1,108	-1,372	-1,133

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%
Number of businesses (estimated)	433		108		108		108	109
Businesses in sample	39							
Low sales value (\$000's)	(1)		(1)		171		316	448
High sales value (\$000's)	(1)		171		316		448	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	55.5	49.5	55.4	46.9	68.0	91.1	60.9	79.8	55.4	52.7	68.0
Occupancy Expenses	11.0	20.2	10.8	10.0	6.6	100.0	11.0	20.2	10.8	10.0	6.6
Mortgage Interest	-	...	...	...	...	2.2	1.7	-	-	-	...
Depreciation	2.6	7.0	1.6	1.9	1.7	96.8	2.6	7.0	1.6	1.9	1.9
Repairs & Maintenance	1.2	5.2	0.7	0.3	0.3	92.4	1.3	5.2	0.7	0.4	0.4
Heat, Light & Telephone	2.2	5.5	1.5	2.0	1.4	100.0	2.2	5.5	1.5	2.0	1.4
Business & Property Tax	0.8	1.0	0.8	0.8	0.6	80.6	1.0	1.6	1.0	1.0	0.6
Insurance	0.6	1.5	0.4	0.6	0.4	92.8	0.7	1.5	0.5	0.7	0.4
Rent	3.5	-	5.7	4.3	2.1	72.7	4.8	-	5.7	5.5	2.7
Personnel Expenses	22.5	30.9	21.2	25.8	15.5	100.0	22.5	30.9	21.2	25.8	15.5
Financial Expenses	4.2	7.2	4.2	3.5	3.2	100.0	4.2	7.2	4.2	3.5	3.2
Bank Interest & Charges	3.2	5.9	2.8	2.6	2.6	99.2	3.2	5.9	2.8	2.6	2.7
Professional Fees	1.0	1.3	1.4	0.8	0.5	99.1	1.0	1.3	1.4	0.8	0.5
Franchise Fees	-	...	...	...	...	2.9	1.0	-	-	-	-
Sales and Admin. Expenses	7.9	12.2	6.3	11.3	3.7	100.0	7.9	12.2	6.3	11.3	3.7
Advertising	3.3	1.7	2.7	7.5	1.1	100.0	3.3	1.7	2.7	7.5	1.1
Supplies	2.1	5.6	1.5	1.7	1.2	100.0	2.1	5.6	1.5	1.7	1.2
Delivery	2.0	3.1	2.2	1.8	1.4	99.2	2.0	3.1	2.2	1.8	1.4
Fuel Expense	0.4	...	...	...	...	12.0	3.1	-	-	-	-
Other Expenses	2.1	2.8	1.1	3.1	1.7	100.0	2.1	2.8	1.1	3.1	1.7
Profit (loss)	-3.2	-22.9	1.0	-0.6	1.3	100.0	-3.2	-22.9	1.0	-0.6	1.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile.

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6342 - Tire, Battery, Parts and Accessories Stores

Businesses primarily engaged in retail dealing in new or used tires, tubes, batteries and other automobile parts and accessories separately or in combination. These businesses may be secondarily engaged in tire installation and repair as well as in automobile repair. This industry includes the following types of retail operations: retail automotive batteries, retail automotive parts and accessories, retail automotive cassettes and 8-track tape recorders, retail motor vehicle radios (inc. C.B. or GRS), retail motor vehicle stereos, retail motor vehicle tape decks and retail tires and tubes.

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	433	108	108	108	109
Businesses in sample	39				
Low sales value (\$000's)	(1)	(1)	171	316	448
High sales value (\$000's)	(1)	171	316	448	(1)
		Average (\$000's)			
Assets					
Cash	8	3	8	11	10
Accounts and Notes Receivable	32	9	10	19	86
Inventory	79	28	51	58	170
Other Current Assets	5	-	3	10	7
Total Current Assets	124	40	71	98	273
Fixed Assets	75	51	50	76	121
Less: Accum. Dep. on Fixed Assets	23	3	12	21	51
Other Assets	15	-	7	32	18
Total Assets	191	89	116	184	361
Liabilities and Equity					
Current Loans	25	-	24	9	57
Other Current Liabilities	71	12	43	71	145
Total Current Liabilities	96	12	67	80	202
Mortgages Payable	2	-	-	-	7
Long Term Debt	21	64	3	8	30
Other Liabilities	68	67	45	84	82
Total Liabilities	187	144	116	172	322
Total Equity	4	-55	-	12	39

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	433	108	108	108	109
Businesses in sample	39				
Low sales value (\$000's)	(1)	(1)	171	316	448
High sales value (\$000's)	(1)	171	316	448	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	1.7	2.5	1.2	1.6	1.7
Leverage Ratios					
Debt Equity ratio (times)	53.1	-17.4	-64.8	...	-11.7
Interest Coverage ratio (times)	1.8	...	1.3	1.5	6.6
Debt ratio (times)	1.0	1.4	1.0	0.9	1.0

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	313	78	78	78	79
Businesses in sample	31				
Low sales value (\$000's)	(1)	(1)			
High sales value (\$000's)	(1)	314	314	348	561
			348	561	(1)
			Average (\$000's)		
Source of Funds					
From Operations	13	8	3	5	32
Sale of Fixed Assets	13	1	-	40	11
Increase in Long Term Debt	12	7	-	4	34
Advances From Owners and Affiliates	11	7	1	16	19
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	1
Total	50	23	5	65	97
Application of Funds					
Purchase of Fixed Assets	12	6	4	15	20
Payment of Dividends	2	10	-	-	-
Repayment of Long Term Debt	19	1	8	36	31
Current Portion of Long Term Debt	-	-	-	-	2
Purchase of Investments	2	-	-	-	6
Repayment of Adv. From Owners and Affil.	5	3	1	2	14
Decrease in Equity	-	-	-	-	1
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	41	20	12	53	73
Increase (Decrease) in Net Working Capital	8	2	-8	12	24

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Tire, Battery, Parts and Accessories Stores (SIC 6342)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	356	24,579	1,714	33	25
less than 20	341	19,292	1,367	33	24
20 - 99	14	X	336	-	1
100 - 499	X	X	11	-	-
500 and over	-	-	-	-	-
1985					
Total	346	25,391	1,326	41	...
less than 20	340	22,724	1,186	40	
20 - 99	6	2,667	140	1	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	353	87	89	88	89
Total Sales \$	122,148	2,998	14,395	31,746	73,009
Total Expense \$	118,988	2,981	14,065	31,134	70,808
Net Profit (loss) \$	3,160	17	330	612	2,201
Businesses reporting a profit (No.)	244	58	59	62	65
Total Sales \$	85,099	1,773	9,086	22,548	51,692
Total Expense \$	80,022	1,430	8,234	21,236	49,122
Net Profit \$	5,077	343	852	1,312	2,570
Businesses reporting loss (No.)	109	29	30	26	24
Total Sales \$	37,049	1,225	5,309	9,198	21,317
Total Expense \$	38,966	1,551	5,831	9,898	21,686
Net Loss \$	-1,917	-326	-522	-700	-369
1983					
All Businesses (No.)	395	98	99	98	100
Total Sales \$	128,991	3,478	14,060	32,272	79,181
Total Expense \$	123,874	2,919	13,425	31,238	76,292
Net Profit (loss) \$	5,117	559	635	1,034	2,889
Businesses reporting a profit (No.)	302	88	64	73	77
Total Sales \$	97,536	3,193	8,973	23,917	61,453
Total Expense \$	90,769	2,494	7,904	22,372	57,999
Net Profit \$	6,767	699	1,069	1,545	3,454
Businesses reporting a loss (No.)	93	10	35	25	23
Total Sales \$	31,455	285	5,087	8,355	17,728
Total Expense \$	33,105	425	5,521	8,866	18,293
Net Loss \$	-1,650	-140	-434	-511	-565
1984					
All Businesses (No.)	459	113	111	115	120
Total Sales \$	135,341	6,503	18,105	33,714	77,019
Total Expense \$	135,379	6,495	21,313	33,243	74,328
Net Profit (loss) \$	-38	8	-3,208	471	2,691
Businesses reporting a profit (No.)	229	46	27	70	86
Total Sales \$	85,908	3,706	4,383	20,902	56,917
Total Expense \$	80,830	3,211	3,817	20,023	53,779
Net Profit \$	5,078	495	566	879	3,138
Businesses reporting a loss (No.)	230	67	84	45	34
Total Sales \$	49,433	2,797	13,722	12,812	20,102
Total Expense \$	54,549	3,284	17,496	13,220	20,549
Net Loss \$	-5,116	-487	-3,774	-408	-447
1985					
All Businesses (No.)	465	109	123	116	117
Total Sales \$	186,658	11,342	29,486	42,081	103,749
Total Expense \$	185,563	13,311	29,046	41,818	101,388
Net Profit (loss) \$	1,095	-1,969	440	263	2,361
Businesses reporting a profit (No.)	313	41	104	83	85
Total Sales \$	139,346	3,399	25,308	29,071	81,568
Total Expense \$	134,595	2,803	24,831	28,159	78,802
Net Profit \$	4,751	596	477	912	2,766
Businesses reporting a loss (No.)	152	68	19	33	32
Total Sales \$	47,312	7,943	4,178	13,010	22,181
Total Expense \$	50,968	10,508	4,215	13,659	22,586
Net Loss \$	-3,656	-2,565	-37	-649	-405

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
 British Columbia, General Stores (SIC 6412)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	272	68		68		68		68			
Businesses in sample	34										
Low sales value (\$000's)	(1)			(1)							
High sales value (\$000's)	(1)			78	80		425				
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales					Percent of sales					
Cost of Sales	77.0	...	90.7	79.6	79.0	96.5	79.8	...	90.7	79.6	79.0
Occupancy Expenses	7.1	...	1.6	7.3	5.1	100.0	7.1	...	1.6	7.3	5.1
Mortgage Interest	-	...	...	...	0.2	1.8	-	-	-	-	...
Depreciation	1.4	5.2	0.1	0.6	1.2	66.8	2.1	22.8	0.1	1.3	1.2
Repairs & Maintenance	1.6	5.3	0.1	1.3	0.8	100.0	1.6	5.3	0.1	1.3	0.8
Heat, Light & Telephone	2.6	2.9	1.4	3.5	1.6	96.5	2.6	3.8	1.4	3.5	1.6
Business & Property Tax	0.6	1.9	-	0.6	0.4	60.6	1.1	6.0	-	0.6	0.6
Insurance	0.5	0.9	-	0.8	0.3	96.5	0.6	1.2	-	0.8	0.3
Rent	0.4	...	...	...	...	14.9	2.7	-	-	-	...
Personnel Expenses	4.6	0.5	0.5	4.9	8.8	95.3	4.8	0.6	0.5	5.0	8.8
Financial Expenses	2.1	7.0	0.1	1.5	1.3	100.0	2.1	7.0	0.1	1.5	1.3
Bank Interest & Charges	1.6	6.3	0.1	0.8	1.1	96.9	1.6	6.3	0.1	0.8	1.2
Professional Fees	0.5	0.7	-	0.7	0.2	83.6	0.6	0.7	-	0.7	0.2
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	2.9	3.6	2.2	3.2	2.3	96.5	3.0	4.6	2.2	3.2	2.3
Advertising	0.7	1.2	0.1	0.4	1.3	95.3	0.7	1.6	0.1	0.4	1.3
Supplies	0.8	0.5	1.7	0.9	0.5	96.3	0.9	0.6	1.7	0.9	0.5
Delivery	1.1	0.4	0.5	1.9	0.6	77.2	1.4	3.9	0.5	2.5	0.6
Fuel Expense	0.3	...	...	...	...	15.0	1.7	...	-	...	...
Other Expenses	1.4	1.2	1.9	0.5	2.6	73.9	1.9	1.6	1.9	1.2	2.6
Profit (loss)	5.0	...	3.0	3.1	0.8	95.8	5.2	...	3.0	3.1	1.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile.

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6412 - General Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis, the most important of which is food. Other merchandise sold usually includes ready-to-wear apparel, toiletries, cosmetics, hardware, farm supplies and housewares. Businesses may be described as country general stores and general stores.

TABLE 2. Balance Sheet Profile for 1985
British Columbia, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	272	68	68	68	68
Businesses in sample	34				
Low sales value (\$000's)	(1)	(1)	78	80	425
High sales value (\$000's)	(1)	78	80	425	(1)
		Average (\$000's)			
Assets					
Cash	10	2	1	10	21
Accounts and Notes Receivable	7	-	3	8	12
Inventory	35	7	4	31	75
Other Current Assets	1	-	3	-	2
Total Current Assets	53	8	10	50	110
Fixed Assets	90	45	1	101	152
Less. Accum. Dep. on Fixed Assets	30	2	1	40	49
Other Assets	3	-	1	1	10
Total Assets	116	51	11	111	223
Liabilities and Equity					
Current Loans	5	1	-	3	13
Other Current Liabilities	14	3	2	8	37
Total Current Liabilities	19	4	2	11	50
Mortgages Payable	12	24	-	1	28
Long Term Debt	3	-	-	1	11
Other Liabilities	52	10	-	68	82
Total Liabilities	86	38	2	81	171
Total Equity	30	13	10	30	52

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	272	68	-	68	68
Businesses in sample	34				
Low sales value (\$000's)	(1)	(1)	78	80	425
High sales value (\$000's)	(1)	78	80	425	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	14.0	1.8	6.5	27.5	2.9
Leverage Ratios					
Debt/Equity ratio (times)	33.9	3.2	0.2	37.4	66.7
Interest Coverage ratio (times)	15.5	4.5	45.2	15.3	3.1
Debt ratio (times)	0.6	0.8	0.1	0.7	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, General Stores (SIC 6412)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	111	--	--	--	--
Businesses in sample	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	11	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	3	--	--	--	--
Advances From Owners and Affiliates	4	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	18	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	3	--	--	--	--
Payment of Dividends	6	--	--	--	--
Repayment of Long Term Debt	2	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	2	--	--	--	--
Decrease in Equity	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	14	--	--	--	--
Increase (Decrease) in Net Working Capital	3	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	357	404,004	31,438	35	28
less than 20	314	11,325	888	32	27
20 - 99	16	7,411	544	-	1
100 - 499	13	14,287	1,117	2	-
500 and over	14	370,981	28,889	1	-
1985					
Total	331	401,377	28,562	27	...
less than 20	293	11,720	836	26	
20 - 99	19	8,395	588	-	
100 - 499	7	10,265	729	-	
500 and over	12	370,997	26,409	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	139	34	35	35	35
Total Sales \$	48,523	2,273	6,528	10,475	29,247
Total Expense \$	46,889	2,203	6,252	10,245	28,189
Net Profit (loss) \$	1,634	70	276	230	1,058
Businesses reporting a profit (No.)	106	23	27	25	31
Total Sales \$	40,750	1,620	5,006	7,912	26,212
Total Expense \$	38,783	1,507	4,679	7,585	25,012
Net Profit \$	1,967	113	327	327	1,200
Businesses reporting loss (No.)	33	11	8	10	4
Total Sales \$	7,773	653	1,522	2,563	3,035
Total Expense \$	8,106	696	1,573	2,660	3,177
Net Loss \$	-333	-43	-51	-97	-142
1983					
All Businesses (No.)	152	31	45	37	39
Total Sales \$	52,893	1,282	6,798	11,841	32,972
Total Expense \$	51,262	1,324	6,726	11,694	31,518
Net Profit (loss) \$	1,631	-42	72	147	1,454
Businesses reporting a profit (No.)	102	11	37	20	34
Total Sales \$	43,576	642	5,771	6,727	30,436
Total Expense \$	41,568	559	5,634	6,412	28,963
Net Profit \$	2,008	83	137	315	1,473
Businesses reporting a loss (No.)	50	20	8	17	5
Total Sales \$	9,317	640	1,027	5,114	2,536
Total Expense \$	9,694	765	1,092	5,282	2,555
Net Loss \$	-377	-125	-65	-168	-19
1984					
All Businesses (No.)	253	55	57	76	65
Total Sales \$	52,640	829	4,219	14,673	32,919
Total Expense \$	51,024	1,008	4,325	14,215	31,476
Net Profit (loss) \$	1,616	-179	-106	458	1,443
Businesses reporting a profit (No.)	179	20	21	74	64
Total Sales \$	49,650	311	2,518	14,234	32,587
Total Expense \$	47,502	310	2,299	13,761	31,132
Net Profit \$	2,148	1	219	473	1,455
Businesses reporting a loss (No.)	74	35	36	2	1
Total Sales \$	2,990	518	1,701	439	332
Total Expense \$	3,522	698	2,026	454	344
Net Loss \$	-532	-180	-325	-15	-12
1985					
All Businesses (No.)	271	40	94	63	74
Total Sales \$	82,775	1,281	10,052	18,327	53,115
Total Expense \$	80,751	1,274	9,672	17,497	52,308
Net Profit (loss) \$	2,024	7	380	830	807
Businesses reporting a profit (No.)	240	20	92	59	69
Total Sales \$	75,619	524	9,733	17,315	48,047
Total Expense \$	73,354	427	9,350	16,461	47,116
Net Profit \$	2,265	97	383	854	931
Businesses reporting a loss (No.)	31	20	2	4	5
Total Sales \$	7,156	757	319	1,012	5,068
Total Expense \$	7,397	847	322	1,036	5,192
Net Loss \$	-241	-90	-3	-24	-124

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%
Number of businesses (estimated)	79	--	--	--	--	--	--	--
Businesses in sample	8							
Low sales value (\$000's)	(1)	--	--	--	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--	--	--	--
Selected expense item	Industry Average(2)					Reporting businesses only (3)		
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Total	Bottom 25%
								Lower middle 25%
Percent of sales								
Cost of Sales	59.9	--	--	--	--	100.0	59.9	--
Occupancy Expenses	15.1	--	--	--	--	100.0	15.1	--
Mortgage Interest	0.3	--	--	--	--	100.0	15.1	--
Depreciation	1.2	--	--	--	--	10.8	2.6	--
Repairs & Maintenance	2.1	--	--	--	--	97.1	1.2	--
Heat, Light & Telephone	2.6	--	--	--	--	47.9	4.5	--
Business & Property Tax	0.6	--	--	--	--	100.0	2.6	--
Insurance	0.9	--	--	--	--	84.2	0.7	--
Rent	7.5	--	--	--	--	48.6	1.8	--
						71.6	10.5	--
Personnel Expenses	19.7	--	--	--	--	100.0	19.7	--
Financial Expenses	3.4	--	--	--	--	100.0	3.4	--
Bank Interest & Charges	2.6	--	--	--	--	100.0	2.6	--
Professional Fees	0.8	--	--	--	--	100.0	0.8	--
Franchise Fees	-	--	--	--	--	-	--	--
Sales and Admin. Expenses	5.3	--	--	--	--	100.0	5.3	--
Advertising	1.7	--	--	--	--	100.0	1.7	--
Supplies	1.0	--	--	--	--	100.0	1.0	--
Delivery	2.3	--	--	--	--	84.2	2.7	--
Fuel Expense	0.3	--	--	--	--	51.4	0.6	--
Other Expenses	1.4	--	--	--	--	88.4	1.6	--
Profit (loss)	-4.8	--	--	--	--	100.0	-4.8	--
Total	100.0	--	--	--	--	100.0	...	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6413 - General Merchandise Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis including ready-to-wear apparel, toiletries, cosmetics, hardware and housewares, where food and household furniture are not normally commodity lines and where no one commodity line accounts for more than 50% of total revenue

TABLE 2. Balance Sheet Profile for 1985
British Columbia, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	79	--	--	--	--
Businesses in sample	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Assets					
Cash	11	--	--	--	--
Accounts and Notes Receivable	2	--	--	--	--
Inventory	79	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	93	--	--	--	--
Fixed Assets	68	--	--	--	--
Less: Accum. Dep. on Fixed Assets	29	--	--	--	--
Other Assets	1	--	--	--	--
Total Assets	133	--	--	--	--
Liabilities and Equity					
Current Loans	11	--	--	--	--
Other Current Liabilities	37	--	--	--	--
Total Current Liabilities	48	--	--	--	--
Mortgages Payable	7	--	--	--	--
Long Term Debt	3	--	--	--	--
Other Liabilities	48	--	--	--	--
Total Liabilities	106	--	--	--	--
Total Equity	26	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
British Columbia, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	79	--	--	--	--
Businesses in sample	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average			
Liquidity Ratio					
Current ratio (times)	2.1	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	1.5	--	--	--	--
Interest Coverage ratio (times)	1.8	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, General Merchandise Stores (SIC 6413)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	21	--	--	--	--
Businesses in sample	3	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	12	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	12	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	2	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	13	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	10	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	24	--	--	--	--
Increase (Decrease) in Net Working Capital	-12	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	357	404,004	31,438	35	28
less than 20	314	11,325	888	32	27
20 - 99	16	7,411	544	-	1
100 - 499	13	14,287	1,117	2	-
500 and over	14	370,981	28,889	1	-
1985					
Total	331	401,377	28,562	27	...
less than 20	293	11,720	836	26	...
20 - 99	19	8,395	588	-	...
100 - 499	7	10,265	729	-	...
500 and over	12	370,997	26,409	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	125	31	31	32	31
Total Sales \$	48,286	1,689	5,698	11,576	29,323
Total Expense \$	47,283	1,778	5,437	11,222	28,846
Net Profit (loss) \$	1,003	-89	261	354	477
Businesses reporting a profit (No.)	83	8	26	26	23
Total Sales \$	36,040	579	4,636	9,260	21,565
Total Expense \$	34,620	536	4,305	8,813	20,966
Net Profit \$	1,420	43	331	447	599
Businesses reporting loss (No.)	42	23	5	6	8
Total Sales \$	12,246	1,110	1,062	2,316	7,758
Total Expense \$	12,663	1,242	1,132	2,409	7,880
Net Loss \$	-417	-132	-70	-93	-122
1983					
All Businesses (No.)	105	26	27	25	27
Total Sales \$	34,900	1,052	3,560	7,865	22,423
Total Expense \$	33,519	933	3,447	7,561	21,578
Net Profit (loss) \$	1,381	119	113	304	845
Businesses reporting a profit (No.)	85	21	20	22	22
Total Sales \$	29,279	949	2,567	7,061	18,702
Total Expense \$	27,785	804	2,402	6,744	17,835
Net Profit \$	1,494	145	165	317	867
Businesses reporting a loss (No.)	20	5	7	3	5
Total Sales \$	5,621	103	993	804	3,721
Total Expense \$	5,734	129	1,045	817	3,743
Net Loss \$	-113	-26	-52	-13	-22
1984					
All Businesses (No.)	79	-	-	-	-
Total Sales \$	24,383	-	-	-	-
Total Expense \$	23,968	-	-	-	-
Net Profit (loss) \$	415	-	-	-	-
Businesses reporting a profit (No.)	30	-	-	-	-
Total Sales \$	14,091	-	-	-	-
Total Expense \$	13,034	-	-	-	-
Net Profit \$	1,057	-	-	-	-
Businesses reporting a loss (No.)	49	-	-	-	-
Total Sales \$	10,292	-	-	-	-
Total Expense \$	10,934	-	-	-	-
Net Loss \$	-642	-	-	-	-
1985					
All Businesses (No.)	132	17	47	6	62
Total Sales \$	30,292	847	3,943	942	24,560
Total Expense \$	29,678	864	4,144	571	24,099
Net Profit (loss) \$	614	-17	-201	371	461
Businesses reporting a profit (No.)	77	7	2	6	62
Total Sales \$	26,282	541	239	942	24,560
Total Expense \$	25,347	460	217	571	24,099
Net Profit \$	935	-81	22	371	461
Businesses reporting a loss (No.)	55	10	45	-	-
Total Sales \$	4,010	306	3,704	-	-
Total Expense \$	4,331	404	3,927	-	-
Net Loss \$	-321	-98	-223	-	-

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
 British Columbia, Sporting Goods Stores (SIC 6541)

	Total(1)		Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%		
Number of businesses (estimated)	612		153		153		153		153		
Businesses in sample	37										
Low sales value (\$000's)	(1)		(1)								
High sales value (\$000's)	(1)		74		176		178		288		
									(1)		
Industry Average(2)											
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	59.9	56.2	64.1	59.4	59.4	100.0	59.9	56.2	64.1	59.4	59.4
Occupancy Expenses	9.1	13.8	7.8	7.4	8.4	99.8	9.1	13.8	7.8	7.4	8.5
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	1.3	1.1	0.4	2.1	1.4	87.3	1.5	2.5	0.4	2.1	1.5
Repairs & Maintenance	0.4	0.6	-	0.6	0.6	50.8	0.9	1.4	-	0.9	0.6
Heat, Light & Telephone	2.5	2.2	5.7	1.5	1.0	92.5	2.8	2.2	5.7	1.5	1.4
Business & Property Tax	0.3	0.2	0.1	0.4	0.3	66.3	0.4	0.3	0.2	0.5	0.4
Insurance	0.5	0.4	1.0	0.5	0.4	95.0	0.6	0.4	1.0	0.5	0.4
Rent	4.0	9.4	0.6	2.4	4.8	48.8	8.3	20.8	2.3	5.7	6.2
Personnel Expenses	17.8	18.2	14.5	18.8	19.5	99.8	17.8	18.2	14.5	18.8	19.6
Financial Expenses	4.6	4.9	6.0	4.5	3.3	98.7	4.7	4.9	6.0	4.5	3.5
Bank Interest & Charges	2.1	1.6	0.7	3.3	2.5	95.5	2.2	1.6	0.7	3.8	2.6
Professional Fees	2.1	1.3	5.3	1.1	0.7	93.1	2.2	1.3	6.8	1.1	0.7
Franchise Fees	0.5	...	...	...	...	11.4	4.0	...	-	-	-
Sales and Admin. Expenses	5.5	8.0	4.4	5.4	4.7	98.7	5.6	8.0	4.4	5.4	4.9
Advertising	2.3	0.3	2.0	3.5	3.1	87.2	2.7	0.6	2.0	3.5	3.2
Supplies	1.2	2.1	1.6	0.5	0.9	95.3	1.3	2.1	1.6	0.6	1.0
Delivery	1.9	5.6	0.8	1.4	0.7	75.4	2.6	10.3	1.1	1.4	1.0
Fuel Expense	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	2.1	1.8	2.5	1.6	2.3	97.4	2.1	1.8	2.5	1.7	2.4
Profit (loss)	1.0	-2.9	0.7	3.0	2.4	100.0	1.0	-2.9	0.7	3.0	2.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6541 - Sporting Goods Stores

Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equipment. Businesses may be described by product line such as retail archery equipment, retail athletic clothing (inc. uniforms), retail athletic footwear, retail baseball equipment, retail bowling equipment, retail camping equipment (exc. tent trailers), retail sports and fishing tackle, retail football equipment, retail golf equipment, retail hockey equipment, retail hunting equipment, retail playground equipment, retail skiing equipment, retail soccer equipment, retail softball equipment, sporting goods stores, retail tennis equipment, and retail track and field equipment.

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	612	153	153	153	153
Businesses in sample	37				
Low sales value (\$000's)	(1)	(1)	74	176	288
High sales value (\$000's)	(1)	74	176	(1)	288
			Average (\$000's)		
Assets					
Cash	10	1	4	9	25
Accounts and Notes Receivable	13	6	4	19	21
Inventory	79	12	23	71	189
Other Current Assets	7	1	1	22	3
Total Current Assets	110	20	32	120	239
Fixed Assets	37	7	4	55	70
Less: Accum. Dep. on Fixed Assets	14	-	1	24	26
Other Assets	13	-	4	29	14
Total Assets	145	28	38	181	297
Liabilities and Equity					
Current Loans	20	4	-	24	48
Other Current Liabilities	45	13	30	47	81
Total Current Liabilities	65	17	30	71	129
Mortgages Payable	11	-	-	38	1
Long Term Debt	8	-	-	5	24
Other Liabilities	47	13	10	48	106
Total Liabilities	131	31	40	162	260
Total Equity	14	-3	-1	18	38

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	612	153	153	153	153
Businesses in sample	37				
Low sales value (\$000's)	(1)	(1)	74	176	288
High sales value (\$000's)	(1)	74	176	(1)	288
			Average		
Liquidity Ratio					
Current ratio (times)	2.1	3.1	1.3	1.4	2.6
Leverage Ratios					
Debt/Equity ratio (times)	-16.0	3.3	-68.7	1.7	-0.5
Interest Coverage ratio (times)	...	...	3.4	3.0	4.7
Debt ratio (times)	- 1.0	1.2	1.1	0.9	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia. Sporting Goods Stores (SIC 6541)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	366	91	91	92	92
Businesses in sample	25				
Low sales value (\$000's)	(1)	(1)	175	268	343
High sales value (\$000's)	(1)	175	268	343	(1)
		Average (\$000's)			
Source of Funds					
From Operations	6	3	-10	4	21
Sale of Fixed Assets	2	1	9	-	-
Increase in Long Term Debt	5	-	18	-	4
Advances From Owners and Affiliates	24	7	9	55	11
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	1	1	2	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	2	-	7	-	-
Total	39	12	35	59	37
Application of Funds					
Purchase of Fixed Assets	5	9	1	2	7
Payment of Dividends	3	-	-	-	10
Repayment of Long Term Debt	10	-	21	6	15
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	3	-	12	-	2
Repayment of Adv. From Owners and Affil.	8	-	-	16	10
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	1
Other Applications	-	-	-	-	2
Total	29	9	33	25	47
Increase (Decrease) in Net Working Capital	9	2	2	34	-10

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia. Sporting Goods Stores (SIC 6541)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	270	13,861	1,079	40	40
less than 20	265	12,263	955	38	37
20 - 99	5	1,598	124	2	3
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	344	18,626	1,584	41	...
less than 20	336	15,322	1,303	41	
20 - 99	8	3,304	281	-	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	358	89	88	91	90
Total Sales \$	83,164	2,465	7,280	17,601	55,818
Total Expense \$	81,272	2,626	6,939	17,094	54,613
Net Profit (loss) \$	1,892	-161	341	507	1,205
Businesses reporting a profit (No.)	230	40	59	67	64
Total Sales \$	55,994	947	4,833	12,901	37,313
Total Expense \$	52,594	753	4,297	12,038	35,506
Net Profit \$	3,400	194	536	863	1,807
Businesses reporting loss (No.)	128	49	29	24	26
Total Sales \$	27,170	1,518	2,447	4,700	18,505
Total Expense \$	28,678	1,873	2,642	5,056	19,107
Net Loss \$	-1,508	-355	-195	-356	-602
1983					
All Businesses (No.)	416	82	117	112	105
Total Sales \$	82,445	1,367	5,424	16,655	58,999
Total Expense \$	79,989	1,339	5,272	15,890	57,488
Net Profit (loss) \$	2,456	28	152	765	1,511
Businesses reporting a profit (No.)	245	36	50	86	73
Total Sales \$	57,693	569	2,628	12,740	41,756
Total Expense \$	53,769	303	2,156	11,726	39,584
Net Profit \$	3,924	266	472	1,014	2,172
Businesses reporting a loss (No.)	171	46	67	26	32
Total Sales \$	24,752	798	2,796	3,915	17,243
Total Expense \$	26,220	1,036	3,116	4,164	17,904
Net Loss \$	-1,468	-238	-320	-249	-661
1984					
All Businesses (No.)	517	121	135	118	143
Total Sales \$	97,633	2,631	11,926	19,314	63,762
Total Expense \$	97,081	2,995	11,528	19,045	63,513
Net Profit (loss) \$	552	-364	398	269	249
Businesses reporting a profit (No.)	262	10	93	60	99
Total Sales \$	63,747	170	9,534	10,871	43,172
Total Expense \$	60,666	153	8,840	10,148	41,525
Net Profit \$	3,081	17	694	723	1,647
Businesses reporting a loss (No.)	255	111	42	58	44
Total Sales \$	33,886	2,461	2,392	8,443	20,590
Total Expense \$	36,415	2,842	2,688	8,897	21,988
Net Loss \$	-2,529	-381	-296	-454	-1,398
1985					
All Businesses (No.)	687	140	168	195	184
Total Sales \$	166,446	3,412	15,803	42,445	104,786
Total Expense \$	162,845	3,393	15,744	40,945	102,763
Net Profit (loss) \$	3,601	19	59	1,500	2,023
Businesses reporting a profit (No.)	473	72	116	154	131
Total Sales \$	126,105	2,174	11,364	32,676	79,891
Total Expense \$	119,546	1,874	10,855	30,479	76,338
Net Profit \$	6,559	300	509	2,197	3,553
Businesses reporting a loss (No.)	214	68	52	41	53
Total Sales \$	40,341	1,238	4,439	9,769	24,895
Total Expense \$	43,299	1,519	4,889	10,466	26,425
Net Loss \$	-2,958	-281	-450	-697	-1,530

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	798	199		199		200		200			
Businesses in sample	61										
Low sales value (\$000's)	(1)										
High sales value (\$000's)	(1)										
	Industry Average(2)					Reporting businesses only (3)					
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales					Percent of sales					
Cost of Sales	47.7	38.5	47.2	58.1	47.5	90.1	52.9	42.8	52.6	58.1	57.8
Occupancy Expenses	24.8	31.9	29.4	23.6	15.3	100.0	24.8	31.9	29.4	23.6	15.3
Mortgage Interest	-	...	...	...	...	0.6	0.9	-	-	-	-
Depreciation	3.9	3.0	1.6	10.1	1.4	73.1	5.4	4.2	3.0	13.6	1.6
Repairs & Maintenance	1.3	3.1	0.5	1.3	0.3	58.8	2.1	4.4	1.0	2.7	0.4
Heat, Light & Telephone	3.8	6.0	6.5	1.7	1.0	94.8	4.0	6.0	6.5	2.2	1.0
Business & Property Tax	1.4	3.9	0.7	0.6	0.5	62.4	2.3	6.4	1.5	1.0	0.6
Insurance	0.9	1.0	1.3	1.0	0.5	86.6	1.1	1.4	1.3	1.3	0.5
Rent	13.5	14.9	18.8	8.8	11.5	91.7	14.7	18.7	18.8	10.2	11.6
Personnel Expenses	14.2	10.6	8.3	16.3	21.2	85.3	16.7	15.2	10.4	18.0	21.2
Financial Expenses	4.3	3.8	2.8	7.0	3.8	97.5	4.4	3.8	3.1	7.0	3.8
Bank Interest & Charges	2.7	1.9	1.6	5.7	1.9	92.7	2.9	1.9	1.8	5.7	2.3
Professional Fees	1.6	1.9	1.2	1.3	1.9	81.8	1.9	2.8	1.8	1.4	1.9
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	10.7	15.8	12.3	7.5	7.4	100.0	10.7	15.8	12.3	7.5	7.4
Advertising	2.6	1.6	3.7	2.8	2.5	86.0	3.1	2.0	4.5	3.0	2.8
Supplies	6.0	11.3	6.3	2.7	3.6	99.7	6.0	11.3	6.3	2.7	3.7
Delivery	1.7	2.6	1.2	1.9	1.2	72.2	2.4	3.7	1.5	2.9	1.6
Fuel Expense	0.4	...	...	...	...	13.9	2.9	...	...	...	...
Other Expenses	6.5	11.6	5.6	4.3	4.8	87.6	7.5	14.5	7.3	4.6	4.8
Profit (loss)	-8.3	-12.1	-5.6	-16.8	0.2	98.5	-8.4	-12.1	-5.6	-17.9	0.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 658 - Toy, Hobby, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in toys, hobby supplies, gifts, novelties and souvenirs

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	798	199	199	200	200
Businesses in sample	61				
Low sales value (\$000's)	(1)	(1)	17	41	125
High sales value (\$000's)	(1)	17	41	125	(1)
			Average (\$000's)		
Assets					
Cash	7	-	1	8	19
Accounts and Notes Receivable	1	-	-	-	2
Inventory	30	1	5	24	82
Other Current Assets	-	-	-	-	1
Total Current Assets	38	1	6	32	104
Fixed Assets	26	1	1	51	48
Less: Accum Dep. on Fixed Assets	7	1	-	1	24
Other Assets	1	-	-	3	1
Total Assets	58	2	8	84	130
Liabilities and Equity					
Current Loans	6	-	-	1	22
Other Current Liabilities	16	-	2	17	41
Total Current Liabilities	22	-	2	18	62
Mortgages Payable	1	-	-	2	2
Long Term Debt	1	-	-	2	-
Other Liabilities	33	-	-	74	56
Total Liabilities	56	-	2	96	121
Total Equity	2	1	6	-12	9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
British Columbia, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	798	199	199	200	200
Businesses in sample	61				
Low sales value (\$000's)	(1)	(1)	17	41	125
High sales value (\$000's)	(1)	17	41	125	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	16.5	6.0	8.8	46.1	3.6
Leverage Ratios					
Debt/Equity ratio (times)	2.6	0.5	0.2	4.6	2.9
Interest Coverage ratio (times)	8.6	22.7	...	...	25.9
Debt ratio (times)	9.9	0.2	0.2	0.9	24.2

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	243	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	1	--	--	--	--
Sale of Fixed Assets	2	--	--	--	--
Increase in Long Term Debt	3	--	--	--	--
Advances From Owners and Affiliates	5	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	11	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	6	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	10	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	5	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	21	--	--	--	--
Increase (Decrease) in Net Working Capital	-11	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,534	73,568	5,722	216	93
less than 20	1,468	46,708	3,627	215	91
20 - 99	54	19,299	1,502	1	2
100 - 499	11	X	559	-	-
500 and over	X	X	34	-	-
1985					
Total	1,067	65,626	5,483	105	...
less than 20	1,014	37,193	3,132	102	
20 - 99	40	16,175	1,364	2	
100 - 499	11	X	837	-	
500 and over	X	X	150	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	603	150	151	150	152
Total Sales \$	79,727	2,559	7,327	15,977	53,864
Total Expense \$	77,868	2,820	7,344	15,254	52,450
Net Profit (loss) \$	1,859	-261	-17	723	1,414
Businesses reporting a profit (No.)	398	82	105	97	114
Total Sales \$	57,808	1,499	5,156	10,856	40,297
Total Expense \$	52,896	1,044	4,522	9,473	37,857
Net Profit \$	4,912	455	634	1,383	2,440
Businesses reporting loss (No.)	205	68	46	53	38
Total Sales \$	21,919	1,060	2,171	5,121	13,567
Total Expense \$	24,972	1,776	2,822	5,781	14,593
Net Loss \$	-3,053	-716	-651	-660	-1,026
1983					
All Businesses (No.)	620	150	160	153	157
Total Sales \$	87,131	2,799	7,844	15,036	61,452
Total Expense \$	84,544	3,041	7,715	14,434	59,354
Net Profit (loss) \$	2,587	-242	129	602	2,098
Businesses reporting a profit (No.)	376	49	102	104	121
Total Sales \$	61,471	944	5,389	10,097	45,041
Total Expense \$	56,333	561	4,746	8,862	42,164
Net Profit \$	5,138	383	643	1,235	2,877
Businesses reporting a loss (No.)	244	101	58	49	36
Total Sales \$	25,660	1,855	2,455	4,939	16,411
Total Expense \$	28,211	2,480	2,969	5,572	17,190
Net Loss \$	-2,551	-625	-514	-633	-779
1984					
All Businesses (No.)	728	177	186	174	191
Total Sales \$	86,769	3,687	8,156	16,657	58,269
Total Expense \$	83,568	3,777	8,372	15,841	55,578
Net Profit (loss) \$	3,201	-90	-216	816	2,691
Businesses reporting a profit (No.)	409	81	76	118	134
Total Sales \$	60,302	1,847	3,298	12,248	42,909
Total Expense \$	54,985	1,426	2,874	10,857	39,828
Net Profit \$	5,317	421	424	1,391	3,081
Businesses reporting a loss (No.)	319	96	110	56	57
Total Sales \$	26,467	1,840	4,858	4,409	15,360
Total Expense \$	28,583	2,351	5,498	4,984	15,750
Net Loss \$	-2,116	-511	-640	-575	-390
1985					
All Businesses (No.)	810	202	202	182	224
Total Sales \$	99,403	2,733	5,917	17,023	73,730
Total Expense \$	100,042	3,583	5,272	19,792	71,395
Net Profit (loss) \$	-639	-850	645	-2,769	2,335
Businesses reporting a profit (No.)	486	73	138	117	158
Total Sales \$	72,438	1,048	4,057	10,278	57,055
Total Expense \$	65,548	766	3,077	9,287	52,418
Net Profit \$	6,890	282	980	991	4,637
Businesses reporting a loss (No.)	324	129	64	65	66
Total Sales \$	26,965	1,685	1,860	6,745	16,675
Total Expense \$	34,494	2,817	2,195	10,505	18,977
Net Loss \$	-7,529	-1,132	-335	-3,760	-2,302

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
 British Columbia, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	620		155		155		155	155			
Businesses in sample	48										
Low sales value (\$000's)	(1)										
High sales value (\$000's)	(1)		(1)		13		40	125			
			13		40		125	(1)			
Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%		
	Percent of sales						Percent of sales				
Cost of Sales	39.8	19.9	31.2	64.4	45.8	85.2	46.8	24.9	36.9	64.4	57.8
Occupancy Expenses	24.9	26.5	30.2	28.1	16.6	100.0	24.9	26.5	30.2	28.1	16.6
Mortgage Interest	-	...	...	...	...	0.8	0.9	-	-	-	...
Depreciation	5.0	3.3	2.9	14.8	1.5	75.3	6.6	3.3	6.6	19.8	1.7
Repairs & Maintenance	0.9	0.8	0.9	1.9	0.3	62.2	1.4	2.0	1.2	2.8	0.4
Heat, Light & Telephone	4.0	6.8	6.5	1.7	1.1	93.4	4.2	6.8	6.5	2.5	1.1
Business & Property Tax	2.1	7.4	0.9	0.6	0.4	65.5	3.2	9.3	1.6	1.3	0.6
Insurance	0.8	0.5	1.5	0.5	0.5	79.6	1.0	1.2	1.5	0.8	0.5
Rent	12.2	7.6	17.6	8.6	12.8	89.3	13.6	12.7	17.6	9.4	12.9
Personnel Expenses	14.7	10.8	11.5	14.4	20.7	77.8	18.9	27.0	15.2	16.3	20.7
Financial Expenses	4.3	0.9	3.4	9.5	4.1	95.7	4.5	0.9	4.0	9.5	4.1
Bank Interest & Charges	2.7	0.4	1.5	7.9	2.0	89.5	3.0	0.4	1.8	7.9	2.6
Professional Fees	1.6	0.5	1.9	1.6	2.1	76.6	2.1	1.1	2.6	1.8	2.1
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	12.1	20.1	15.1	5.8	7.8	100.0	12.1	20.1	15.1	5.8	7.8
Advertising	2.2	0.3	2.8	2.9	2.7	78.7	2.8	0.4	3.8	3.2	3.1
Supplies	7.4	16.7	8.2	1.4	4.1	99.6	7.5	16.7	8.2	1.4	4.1
Delivery	1.9	2.6	2.5	1.4	1.0	69.6	2.7	4.3	2.9	2.7	1.4
Fuel Expense	0.6	...	...	...	...	17.7	3.3	...	...	...	-
Other Expenses	7.9	15.6	7.8	3.7	5.4	95.2	8.3	15.6	8.8	4.0	5.4
Profit (loss)	-3.8	6.2	0.7	-25.8	-0.6	100.0	-3.8	6.2	0.7	-25.8	-0.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6582 - Gift, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as retail carvings and artcraft, retail handicraft ceramics, retail seasonal and holiday decorations, retail handicraft decoupage, retail eskimo carvings, retail gift wrap supplies, gift shops, retail handcrafted goods (novelties, souvenirs), joke shops, retail handicraft macrame, retail handicraft metalwork, retail novelty merchandise, retail handicraft pottery and retail souvenirs.

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	620	155	155	155	155
Businesses in sample	48				
Low sales value (\$000's)	(1)	(1)	13	40	125
High sales value (\$000's)	(1)	13	40	125	(1)
			Average (\$000's)		
Assets					
Cash	6	-	1	1	20
Accounts and Notes Receivable	1	-	-	-	2
Inventory	29	-	6	15	80
Other Current Assets	-	-	-	-	1
Total Current Assets	36	-	7	16	104
Fixed Assets	31	-	3	75	48
Less: Accum. Dep. on Fixed Assets	9	-	2	2	26
Other Assets	1	-	-	4	1
Total Assets	60	-	9	94	127
Liabilities and Equity					
Current Loans	8	-	-	1	25
Other Current Liabilities	18	-	2	19	45
Total Current Liabilities	26	-	2	20	70
Mortgages Payable	1	-	-	2	2
Long Term Debt	1	-	-	3	1
Other Liabilities	33	-	-	89	49
Total Liabilities	60	-	2	114	122
Total Equity	-1	-	7	-21	5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	620	155	155	155	155
Businesses in sample	48				
Low sales value (\$000's)	(1)	(1)	13	40	125
High sales value (\$000's)	(1)	13	40	125	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	18.8	-	6.2	70.7	2.5
Leverage Ratios					
Debt Equity ratio (times)	1.2	-	0.4	-1.1	2.9
Interest Coverage ratio (times)	13.1	42.0	6.6	...	7.6
Debt ratio (times)	12.7	-	0.2	0.8	27.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	189	--	--	--	--
Businesses in sample	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	1	--	--	--	--
Sale of Fixed Assets	3	--	--	--	--
Increase in Long Term Debt	4	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	8	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	8	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	10	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil	2	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	20	--	--	--	--
Increase (Decrease) in Net Working Capital	-11	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Gift, Novelty and Souvenir Stores (SIC 6582)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,466	71,725	5,577	199	79
less than 20	1,400	44,865	3,482	198	77
20 - 99	54	19,299	1,502	1	2
100 - 499	11	X	559	-	-
500 and over	X	X	34	-	-
1985					
Total	972	63,012	5,260	85	...
less than 20	920	34,837	2,931	83	
20 - 99	39	15,917	1,342	1	
100 - 499	11	X	837	-	
500 and over	X	X	150	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	443	110	109	113	111
Total Sales \$	60,391	1,781	5,327	12,194	41,089
Total Expense \$	59,456	2,035	5,436	11,713	40,272
Net Profit (loss) \$	935	-254	-109	481	817
Businesses reporting a profit (No.)	280	60	72	70	78
Total Sales \$	41,430	1,041	3,470	8,084	28,835
Total Expense \$	38,039	686	3,080	7,070	27,203
Net Profit \$	3,391	355	390	1,014	1,632
Businesses reporting loss (No.)	163	50	37	43	33
Total Sales \$	18,961	740	1,857	4,110	12,254
Total Expense \$	21,417	1,349	2,356	4,643	13,069
Net Loss \$	-2,456	-609	-499	-533	-815
1983					
All Businesses (No.)	477	114	125	119	119
Total Sales \$	71,448	1,927	5,775	12,079	51,667
Total Expense \$	68,675	2,007	5,528	11,345	49,795
Net Profit (loss) \$	2,773	-80	247	734	1,872
Businesses reporting a profit (No.)	310	45	78	92	95
Total Sales \$	52,596	863	4,042	9,305	38,386
Total Expense \$	48,151	500	3,520	8,187	35,944
Net Profit \$	4,445	363	522	1,118	2,442
Businesses reporting a loss (No.)	167	69	47	27	24
Total Sales \$	18,852	1,064	1,733	2,774	13,281
Total Expense \$	20,524	1,507	2,008	3,158	13,851
Net Loss \$	-1,672	-443	-275	-384	-570
1984					
All Businesses (No.)	537	131	130	128	148
Total Sales \$	66,029	3,628	6,347	12,872	43,182
Total Expense \$	63,716	3,515	6,340	12,409	41,452
Net Profit (loss) \$	2,313	113	7	463	1,730
Businesses reporting a profit (No.)	315	68	64	82	101
Total Sales \$	46,147	1,994	3,141	9,172	31,840
Total Expense \$	42,337	1,568	2,668	8,204	29,897
Net Profit \$	3,810	426	473	968	1,943
Businesses reporting a loss (No.)	222	63	66	46	47
Total Sales \$	19,882	1,634	3,206	3,700	11,342
Total Expense \$	21,379	1,947	3,672	4,205	11,555
Net Loss \$	-1,497	-313	-466	-505	-213
1985					
All Businesses (No.)	631	157	158	124	192
Total Sales \$	80,503	2,044	4,379	11,633	62,447
Total Expense \$	83,443	2,835	3,512	14,675	62,421
Net Profit (loss) \$	-2,940	-791	867	-3,042	26
Businesses reporting a profit (No.)	363	50	122	65	126
Total Sales \$	54,897	653	3,241	5,231	45,772
Total Expense \$	50,656	523	2,168	4,521	43,444
Net Profit \$	4,241	130	1,073	710	2,328
Businesses reporting a loss (No.)	268	107	36	59	66
Total Sales \$	25,606	1,391	1,138	6,402	16,675
Total Expense \$	32,787	2,312	1,344	10,154	18,977
Net Loss \$	-7,181	-921	-206	-3,752	-2,302

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia. Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	7,466	1,866		1,866		1,867		1,867			
Businesses in sample	253										
Low sales value (\$000's)	(1)										
High sales value (\$000's)	(1)										
	Industry Average(2)					Reporting businesses only (3)					
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales					Percent of sales					
Occupancy Expenses	39.2	30.7	37.9	44.6	43.8	97.8	40.1	32.5	38.9	44.6	44.1
Mortgage Interest	6.7	2.1	6.6	10.1	8.0	18.9	35.3	50.1	40.7	38.8	27.1
Depreciation	11.1	10.8	13.2	10.2	10.3	81.6	13.7	13.7	16.4	12.5	12.1
Repairs & Maintenance	6.1	5.5	4.1	8.2	6.5	73.0	8.3	9.4	6.6	9.4	7.7
Heat, Light & Telephone	4.7	3.6	3.9	4.4	7.0	62.4	7.6	5.8	9.0	6.9	8.7
Business & Property Tax	8.4	6.4	8.8	8.8	9.6	73.2	11.5	12.1	12.9	11.4	10.1
Insurance	1.4	1.9	1.3	1.4	1.0	69.0	2.0	3.3	2.2	1.9	1.2
Rent	0.8	0.4	-	1.4	1.4	7.7	10.5	5.3	-	28.7	7.7
Personnel Expenses	22.5	35.2	19.1	17.3	18.6	68.2	33.1	53.0	38.1	23.2	22.8
Financial Expenses	19.9	15.5	25.1	20.6	18.4	95.7	20.8	16.4	26.5	21.1	19.1
Bank Interest & Charges	16.2	8.9	22.6	17.2	16.1	80.6	20.1	12.6	26.1	21.6	18.9
Professional Fees	3.7	6.6	2.5	3.3	2.3	91.0	4.0	7.7	2.7	3.5	2.5
Other Expenses	14.6	19.5	15.4	13.6	9.9	81.3	18.0	23.8	26.7	15.1	10.4
Profit (loss)	3.7	-0.9	2.5	4.0	9.3	90.6	4.1	-1.0	2.9	4.7	9.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 751 - Operators of Buildings and Dwellings

Businesses primarily engaged in the operating or in owning and operating buildings and dwellings

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,466	1,866	1,866	1,867	1,867
Businesses in sample	253				
Low sales value (\$000's)	(1)	(1)	26	48	84
High sales value (\$000's)	(1)	26	48	84	(1)
		Average (\$000's)			
Assets					
Cash	24	5	7	16	69
Accounts and Notes Receivable	6	2	1	3	17
Inventory	1	-	-	-	3
Other Current Assets	26	2	6	20	76
Total Current Assets	57	9	14	39	165
Fixed Assets	463	79	191	358	1,218
Less: Accum. Dep. on Fixed Assets	82	16	28	57	227
Other Assets	90	9	29	57	264
Total Assets	528	81	207	397	1,421
Liabilities and Equity					
Current Loans	20	-	8	4	67
Other Current Liabilities	66	13	28	39	184
Total Current Liabilities	86	13	36	43	252
Mortgages Payable	157	17	45	94	471
Long Term Debt	17	-	10	21	35
Other Liabilities	179	40	71	185	419
Total Liabilities	439	71	163	343	1,176
Total Equity	89	11	44	54	245

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
British Columbia, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,466	1,866	1,866	1,867	1,867
Businesses in sample	253				
Low sales value (\$000's)	(1)	(1)	26	48	84
High sales value (\$000's)	(1)	26	48	84	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	7.4	5.7	1.3	20.4	3.2
Leverage Ratios					
Debt Equity ratio (times)	241.1	18.2	...	54.9	...
Interest Coverage ratio (times)	...	43.0	...	150.5	...
Debt ratio (times)	0.8	0.8	0.8	0.8	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Operators of Buildings and Dwellings (SIC 751)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7,118	1,779	1,779	1,780	1,780
Businesses in sample	131				
Low sales value (\$000's)	(1)	(1)	29	50	89
High sales value (\$000's)	(1)	29	50	89	(1)
			Average (\$000's)		
Source of Funds					
From Operations	17	-1	5	9	55
Sale of Fixed Assets	102	294	20	-	102
Increase in Long Term Debt	18	1	17	3	52
Advances From Owners and Affiliates	16	4	20	8	30
From Government	-	-	-	-	-
Increase in Share Capital	1	-	-	-	3
Sale of Investments	8	3	4	11	12
Tax Adjustments	-	-	-	-	1
Other Sources	1	-	-	-	3
Total	163	301	66	32	258
Application of Funds					
Purchase of Fixed Assets	24	1	23	35	34
Payment of Dividends	4	-	1	1	15
Repayment of Long Term Debt	32	5	28	10	85
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	12	3	6	3	35
Repayment of Adv. From Owners and Affil.	27	48	7	15	40
Decrease in Equity	1	-	-	-	3
Tax Adjustments	1	-	-	1	4
Other Applications	1	-	-	-	5
Total	102	58	64	64	221
Increase (Decrease) in Net Working Capital	60	244	1	-32	37

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,615	224,478	13,080	516	317
less than 20	3,477	116,027	6,726	504	310
20 - 99	107	50,459	2,983	10	3
100 - 499	22	47,548	2,767	2	3
500 and over	9	10,444	604	-	1
1985					
Total	3,132	206,265	9,965	276	...
less than 20	3,020	114,375	5,532	267	
20 - 99	84	53,458	2,591	7	
100 - 499	20	28,653	1,380	1	
500 and over	8	9,779	462	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
British Columbia, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	4,878	1,218	1,220	1,220	1,220
Total Sales \$	702,365	22,695	53,072	111,111	515,487
Total Expense \$	700,475	22,326	55,122	111,109	511,918
Net Profit (loss) \$	1,890	369	-2,050	2	3,569
Businesses reporting a profit (No.)	1,903	569	417	443	474
Total Sales \$	286,310	10,108	18,025	40,305	217,872
Total Expense \$	204,346	4,202	9,607	25,314	165,223
Net Profit \$	81,964	5,906	8,418	14,991	52,649
Businesses reporting loss (No.)	2,975	649	803	777	746
Total Sales \$	416,055	12,587	35,047	70,806	297,615
Total Expense \$	496,129	18,124	45,515	85,795	346,695
Net Loss \$	-80,074	-5,537	-10,468	-14,989	-49,080
1983					
All Businesses (No.)	4,836	1,208	1,209	1,209	1,210
Total Sales \$	788,298	24,554	58,111	131,793	573,840
Total Expense \$	756,769	26,271	56,126	125,071	549,301
Net Profit (loss) \$	31,529	-1,717	1,985	6,722	24,539
Businesses reporting a profit (No.)	2,321	529	615	572	605
Total Sales \$	387,147	10,757	29,675	62,165	284,550
Total Expense \$	262,892	3,870	16,704	37,095	205,223
Net Profit \$	124,255	6,887	12,971	25,070	79,327
Businesses reporting a loss (No.)	2,515	679	594	637	605
Total Sales \$	401,151	13,797	28,436	69,628	289,290
Total Expense \$	493,877	22,401	39,422	87,976	344,078
Net Loss \$	-92,726	-8,604	-10,986	-18,348	-54,788
1984					
All Businesses (No.)	6,523	1,617	1,638	1,618	1,650
Total Sales \$	791,096	27,706	63,427	120,271	579,692
Total Expense \$	678,353	30,992	68,440	87,305	491,616
Net Profit (loss) \$	112,743	-3,286	-5,013	32,966	88,076
Businesses reporting a profit (No.)	4,299	1,112	1,233	1,004	950
Total Sales \$	516,586	18,788	48,594	76,028	373,176
Total Expense \$	307,428	16,278	37,889	35,353	217,908
Net Profit \$	209,158	2,510	10,705	40,675	155,268
Businesses reporting a loss (No.)	2,224	505	405	614	700
Total Sales \$	274,510	8,918	14,833	44,243	206,516
Total Expense \$	370,925	14,714	30,551	51,952	273,708
Net Loss \$	-96,415	-5,796	-15,718	-7,709	-67,192
1985					
All Businesses (No.)	7,473	1,858	1,846	1,863	1,906
Total Sales \$	843,182	33,190	64,990	114,862	630,140
Total Expense \$	745,274	39,713	33,368	110,913	561,280
Net Profit (loss) \$	97,908	-6,523	31,622	3,949	68,860
Businesses reporting a profit (No.)	5,141	1,120	1,329	1,321	1,371
Total Sales \$	581,399	20,539	46,674	80,435	433,751
Total Expense \$	398,028	9,406	6,480	66,724	315,418
Net Profit \$	183,371	11,133	40,194	13,711	118,333
Businesses reporting a loss (No.)	2,332	738	517	542	535
Total Sales \$	261,783	12,651	18,316	34,427	196,389
Total Expense \$	347,246	30,307	26,888	44,189	245,862
Net Loss \$	-85,463	-17,656	-8,572	-9,762	-49,473

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	2,608	652		652		652		652			
Businesses in sample	71										
Low sales value (\$000's)	(1)										
High sales value (\$000's)	(1)			21		41		82			
								(1)			
Industry Average(2)											
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi-nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	34.2	31.8	20.7	50.5	35.3	91.9	37.2	31.8	28.6	50.5	36.2
Mortgage Interest	4.9					13.6	36.2				
Depreciation	10.9	10.8	11.9	12.6	8.6	83.1	13.1	14.4	18.0	12.6	9.3
Repairs & Maintenance	5.5	9.4	1.3	5.0	7.0	72.3	7.7	9.4	4.0	6.1	8.8
Heat, Light & Telephone	2.3	2.0	0.1	3.7	3.7	46.0	5.1	4.0	0.7	9.0	4.6
Business & Property Tax	7.4	6.2	4.3	8.7	10.1	66.5	11.1	12.4	10.7	10.7	10.9
Insurance	1.7	3.4	0.3	2.0	1.4	69.0	2.5	4.5	1.0	2.4	1.7
Rent	1.4	-	-	3.7	2.0	7.2	19.6	-	-	32.6	11.7
Personnel Expenses	24.3	53.3	11.1	10.0	25.4	50.2	48.3	71.1	58.3	24.6	37.0
Financial Expenses	21.6	23.0	30.3	16.3	16.4	93.4	23.1	23.0	38.6	16.3	16.9
Bank Interest & Charges	14.9	2.3	28.6	12.6	13.9	81.5	18.2	3.1	36.4	14.2	16.5
Professional Fees	6.7	20.6	1.7	3.7	2.5	90.7	7.4	20.6	2.2	4.0	2.7
Other Expenses	29.6	28.9	49.9	31.9	7.6	87.0	34.0	28.9	67.0	39.1	8.2
Profit (loss)	-9.6	-36.9	-11.9	-8.7	15.2	94.0	-10.2	-36.9	-11.9	-9.8	17.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 7512 - Operators of Non-Residential Buildings

Businesses primarily engaged in operating, or owning and operating buildings and dwellings such as: arena operating, conference/convention centre operating, leasing non-residential buildings, meeting hall operating, office building rental, real estate operating - non-residential buildings, shopping centre operating, stadium operating and theatre building operating

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,608	652	652	652	652
Businesses in sample	71				
Low sales value (\$000's)	(1)	(1)	21	41	82
High sales value (\$000's)	(1)	21	41	82	(1)
		Average (\$000's)			
Assets					
Cash	16	8	1	11	42
Accounts and Notes Receivable	5	-	2	7	11
Inventory	-	-	-	-	2
Other Current Assets	30	13	2	19	81
Total Current Assets	51	22	5	37	136
Fixed Assets	408	79	179	315	1,004
Less: Accum. Dep. on Fixed Assets	65	13	17	63	162
Other Assets	48	17	29	9	131
Total Assets	443	105	197	297	1,109
Liabilities and Equity					
Current Loans	26	-	7	4	86
Other Current Liabilities	68	10	67	30	152
Total Current Liabilities	93	10	74	34	238
Mortgages Payable	124	-	55	102	319
Long Term Debt	19	-	-	12	60
Other Liabilities	145	78	73	128	289
Total Liabilities	381	88	202	276	907
Total Equity	62	17	-5	22	203

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,608	652	652	652	652
Businesses in sample	71				
Low sales value (\$000's)	(1)	(1)	21	41	82
High sales value (\$000's)	(1)	21	41	82	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	11.3	8.0	0.3	34.4	41
Leverage Ratios					
Debt/Equity ratio (times)	-79.8	-21.7	140.5	...	-10.7
Interest Coverage ratio (times)	...	...	...	8.6	...
Debt ratio (times)	0.8	0.6	0.9	1.0	0.9

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia. Operators of Non-Residential Buildings (SIC 7512)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,580	645	645	645	645
Businesses in sample	45				
Low sales value (\$000's)	(1)	(1)	21	43	82
High sales value (\$000's)	(1)	21	43	82	(1)
		Average (\$000's)			
Source of Funds					
From Operations	19	5	-7	13	59
Sale of Fixed Assets	57	126	60	-	41
Increase in Long Term Debt	6	-	4	3	14
Advances From Owners and Affiliates	10	-	4	1	33
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	8	-	-	-	1
Tax Adjustments	-	-	-	29	7
Other Sources	-	-	-	-	-
Total	100	132	61	46	155
Application of Funds					
Purchase of Fixed Assets	16	3	-	47	18
Payment of Dividends	5	-	-	-	17
Repayment of Long Term Debt	18	-	28	3	36
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	8	7	6	-	15
Repayment of Adv. From Owners and Affil.	36	106	-	-	42
Decrease in Equity	-	-	-	-	-
Tax Adjustments	1	-	-	-	2
Other Applications	3	-	-	-	4
Total	88	117	33	51	145
Increase (Decrease) in Net Working Capital	13	15	28	-5	10

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia. Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	3,615	224,478	13,080	516	317
less than 20	3,477	116,027	6,726	504	310
20 - 99	107	50,459	2,983	10	3
100 - 499	22	47,548	2,767	2	3
500 and over	9	10,444	604	-	1
1985					
Total	3,132	206,265	9,965	276	...
less than 20	3,020	114,375	5,532	267	
20 - 99	84	53,458	2,591	7	
100 - 499	20	28,653	1,380	1	
500 and over	8	9,779	462	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia. Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,145	286	286	287	286
Total Sales \$	166,587	5,198	12,143	24,911	124,335
Total Expense \$	169,901	5,573	13,423	23,853	127,052
Net Profit (loss) \$	-3,314	-375	-1,280	1,058	-2,717
Businesses reporting a profit (No.)	448	132	92	114	110
Total Sales \$	68,129	2,315	3,863	9,650	52,301
Total Expense \$	47,195	1,059	2,378	6,021	37,737
Net Profit \$	20,934	1,256	1,485	3,629	14,564
Businesses reporting loss (No.)	697	154	194	173	176
Total Sales \$	98,458	2,883	8,280	15,261	72,034
Total Expense \$	122,706	4,514	11,045	17,832	89,315
Net Loss \$	-24,248	-1,631	-2,765	-2,571	-17,281
1983					
All Businesses (No.)	1,082	270	270	271	271
Total Sales \$	188,490	5,797	14,676	31,760	136,257
Total Expense \$	176,358	5,298	13,969	27,180	129,911
Net Profit (loss) \$	12,132	499	707	4,580	6,346
Businesses reporting a profit (No.)	515	120	130	128	137
Total Sales \$	93,477	2,519	7,116	15,105	68,737
Total Expense \$	59,388	954	4,146	6,243	48,045
Net Profit \$	34,089	1,565	2,970	8,862	20,692
Businesses reporting a loss (No.)	567	150	140	143	134
Total Sales \$	95,013	3,278	7,560	16,655	67,520
Total Expense \$	116,970	4,344	9,823	20,937	81,866
Net Loss \$	-21,957	-1,066	-2,263	-4,282	-14,346
1984					
All Businesses (No.)	1,779	437	449	441	452
Total Sales \$	242,900	9,047	18,327	36,249	179,277
Total Expense \$	215,061	10,393	15,143	30,455	159,070
Net Profit (loss) \$	27,839	-1,346	3,184	5,794	20,207
Businesses reporting a profit (No.)	1,334	350	342	301	341
Total Sales \$	175,611	7,401	13,802	23,256	131,152
Total Expense \$	111,110	7,168	8,439	16,059	79,444
Net Profit \$	64,501	233	5,363	7,197	51,708
Businesses reporting a loss (No.)	445	87	107	140	111
Total Sales \$	67,289	1,646	4,525	12,993	48,125
Total Expense \$	103,951	3,225	6,704	14,396	79,626
Net Loss \$	-36,662	-1,579	-2,179	-1,403	-31,501
1985					
All Businesses (No.)	2,611	640	652	665	654
Total Sales \$	271,150	10,718	20,267	41,307	198,858
Total Expense \$	219,371	16,809	6,921	43,458	166,025
Net Profit (loss) \$	51,779	-6,091	13,346	-2,151	32,833
Businesses reporting a profit (No.)	1,586	320	328	438	500
Total Sales \$	184,874	5,540	9,618	27,359	142,357
Total Expense \$	95,123	86	23,309	21,888	96,630
Net Profit \$	89,751	5,454	-13,691	5,471	45,727
Businesses reporting a loss (No.)	1,025	320	324	227	154
Total Sales \$	86,276	5,178	10,649	13,948	56,501
Total Expense \$	124,248	16,895	16,388	21,570	69,395
Net Loss \$	-37,972	-11,717	-5,739	-7,622	-12,894

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%						
Number of businesses (estimated)	1,805	451		451		451		452						
Businesses in sample	119													
Low sales value (\$000's)	(1)													
High sales value (\$000's)	(1)			39		119		264 (1)						
<hr/>														
Industry Average(2)														
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%			
<hr/>									Percent of sales					
Occupancy Expenses	13.9	14.7	18.6	12.2	10.4	96.3	14.4	16.7	19.1	12.3	10.4			
Mortgage Interest	-	-	-	-	-	10	0.5	-	-	-	-			
Depreciation	3.2	1.6	6.0	3.2	1.7	87.9	3.6	2.6	6.4	3.2	1.8			
Repairs & Maintenance	0.4	0.3	0.3	0.6	0.6	49.0	0.9	0.9	1.1	0.8	0.9			
Heat, Light & Telephone	3.5	4.4	4.6	2.5	2.7	83.7	4.2	7.3	5.4	2.8	2.8			
Business & Property Tax	1.1	1.8	1.1	0.6	0.9	68.6	1.6	3.3	1.5	1.0	1.1			
Insurance	1.0	1.9	0.8	0.9	0.6	85.8	1.2	2.5	0.9	1.1	0.7			
Rent	4.6	4.8	5.8	4.3	3.7	71.8	6.5	10.9	7.2	5.7	4.5			
Personnel Expenses	53.7	43.1	57.3	55.7	57.4	90.5	59.3	56.6	60.3	62.4	57.4			
Financial Expenses	5.5	6.0	8.0	3.1	4.9	95.8	5.7	6.3	8.1	3.4	5.0			
Bank Interest & Charges	1.9	2.4	2.9	1.1	1.2	87.5	2.2	3.0	3.1	1.4	1.3			
Professional Fees	3.6	3.6	5.1	1.9	3.7	95.5	3.8	3.8	5.3	2.1	3.8			
Other Expenses	20.3	22.2	20.9	21.0	17.2	99.8	20.3	22.2	21.1	21.0	17.2			
Profit (loss)	6.6	14.0	-4.8	8.2	10.0	97.3	6.8	15.9	-4.8	8.2	10.0			
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7611 - Insurance and Real Estate Agencies

Businesses primarily engaged in either the selling of insurance and pension products as an independent agent or broker or dealing in real estate such as buying and selling for others, managing and appraising real estate for others or whose activities encompass both fields such as real estate appraisal services, independent insurance claim adjusters, insurance agents and brokers, insurance and real estate agencies, insurance broker services and real estate agencies.

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,805	451	451	451	451
Businesses in sample	119				
Low sales value (\$000's)	(1)	(1)	39	119	264
High sales value (\$000's)	(1)	39	119	264	(1)
		Average (\$000's)			
Assets					
Cash	35	3	16	52	64
Accounts and Notes Receivable	29	-	17	28	67
Inventory	3	-	-	2	8
Other Current Assets	19	2	3	15	55
Total Current Assets	86	5	36	98	193
Fixed Assets	50	9	10	47	127
Less: Accum Dep. on Fixed Assets	20	1	4	26	45
Other Assets	81	7	48	65	192
Total Assets	197	20	91	184	468
Liabilities and Equity					
Current Loans	8	-	2	10	18
Other Current Liabilities	74	3	54	60	167
Total Current Liabilities	81	3	56	70	185
Mortgages Payable	15	-	1	-	57
Long Term Debt	3	-	-	2	11
Other Liabilities	38	7	21	25	96
Total Liabilities	138	10	78	97	349
Total Equity	59	9	12	87	119

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
British Columbia, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,805	451	451	451	451
Businesses in sample	119				
Low sales value (\$000's)	(1)	(1)	39	119	264
High sales value (\$000's)	(1)	39	119	264	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	3.7	4.2	1.0	7.3	2.1
Leverage Ratios					
Debt/Equity ratio (times)	153.6	-2.2	8.7	...	2.7
Interest Coverage ratio (times)	209.2	130.2	54.8	...	257.1
Debt ratio (times)	3.7	14.2	1.1	0.9	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Insurance and Real Estate Agencies (SIC 7611)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,444	361	361	361	361
Businesses in sample	74				
Low sales value (\$000's)	(1)	(1)	55	164	337
High sales value (\$000's)	(1)	55	164	337	(1)
		Average (\$000's)			
Source of Funds					
From Operations	24	-1	5	31	56
Sale of Fixed Assets	6	-	-	1	21
Increase in Long Term Debt	20	-	6	2	68
Advances From Owners and Affiliates	12	4	8	1	36
From Government	-	-	-	-	-
Increase in Share Capital	1	-	-	3	2
Sale of Investments	3	5	-	4	2
Tax Adjustments	2	-	-	1	6
Other Sources	1	-	-	-	5
Total	68	9	19	42	196
Application of Funds					
Purchase of Fixed Assets	31	-	11	8	99
Payment of Dividends	6	-	-	5	18
Repayment of Long Term Debt	9	-	2	8	27
Current Portion of Long Term Debt	-	-	1	-	-
Purchase of Investments	8	1	5	1	23
Repayment of Adv. From Owners and Affil.	12	5	2	11	28
Decrease in Equity	1	2	1	-	3
Tax Adjustments	-	-	-	1	1
Other Applications	-	-	-	1	1
Total	68	8	21	34	200
Increase (Decrease) in Net Working Capital	1	1	-2	8	-5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Insurance and Real Estate Agencies (SIC 7611)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,568	239,405	12,498	244	147
less than 20	1,422	93,625	4,759	228	132
20 - 99	106	58,487	2,967	14	15
100 - 499	27	34,392	1,792	-	-
500 and over	13	52,901	2,980	2	-
1985					
Total	1,634	347,155	14,163	179	...
less than 20	1,474	127,442	5,128	163	
20 - 99	120	95,300	3,837	14	
100 - 499	28	59,457	2,590	2	
500 and over	12	64,956	2,608	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,071	517	518	518	518
Total Sales \$	362,468	14,662	37,035	71,905	238,866
Total Expense \$	334,091	14,044	33,817	67,220	219,010
Net Profit (loss) \$	28,377	618	3,218	4,685	19,856
Businesses reporting a profit (No.)	1,470	344	369	368	389
Total Sales \$	269,287	9,510	26,484	51,140	182,153
Total Expense \$	225,852	6,638	21,030	41,793	156,391
Net Profit \$	43,435	2,872	5,454	9,347	25,762
Businesses reporting loss (No.)	601	173	149	150	129
Total Sales \$	93,181	5,152	10,551	20,765	56,713
Total Expense \$	108,239	7,406	12,787	25,427	62,619
Net Loss \$	-15,058	-2,254	-2,236	-4,662	-5,906
1983					
All Businesses (No.)	1,880	469	470	471	470
Total Sales \$	337,527	13,508	33,831	67,648	222,540
Total Expense \$	308,668	13,240	31,401	60,856	203,171
Net Profit (loss) \$	28,859	268	2,430	6,792	19,369
Businesses reporting a profit (No.)	1,235	275	279	343	338
Total Sales \$	240,054	7,989	20,552	49,585	161,928
Total Expense \$	199,704	5,155	15,752	40,230	138,567
Net Profit \$	40,350	2,834	4,800	9,355	23,361
Businesses reporting a loss (No.)	645	194	191	128	132
Total Sales \$	97,473	5,519	13,279	18,063	60,612
Total Expense \$	108,964	8,085	15,649	20,626	64,604
Net Loss \$	-11,491	-2,566	-2,370	-2,563	-3,992
1984					
All Businesses (No.)	2,391	589	597	601	604
Total Sales \$	437,298	15,346	40,157	83,702	298,093
Total Expense \$	412,319	13,025	36,239	73,223	289,832
Net Profit (loss) \$	24,979	2,321	3,918	10,479	8,261
Businesses reporting a profit (No.)	1,707	482	410	406	409
Total Sales \$	296,711	12,824	28,607	56,738	198,542
Total Expense \$	254,609	8,897	23,726	42,889	179,097
Net Profit \$	42,102	3,927	4,881	13,849	19,445
Businesses reporting a loss (No.)	684	107	187	195	195
Total Sales \$	140,587	2,522	11,550	26,964	99,551
Total Expense \$	157,710	4,128	12,513	30,334	110,735
Net Loss \$	-17,123	-1,606	-963	-3,370	-11,184
1985					
All Businesses (No.)	1,857	448	468	473	468
Total Sales \$	428,707	10,354	32,774	95,727	289,852
Total Expense \$	397,424	10,247	34,698	86,531	265,948
Net Profit (loss) \$	31,283	107	-1,924	9,196	23,904
Businesses reporting a profit (No.)	1,275	242	286	365	382
Total Sales \$	329,693	4,514	17,714	73,619	233,846
Total Expense \$	288,471	3,453	13,590	63,003	208,425
Net Profit \$	41,222	1,061	4,124	10,616	25,421
Businesses reporting a loss (No.)	582	206	182	108	86
Total Sales \$	99,014	5,840	15,060	22,108	56,006
Total Expense \$	108,953	6,794	21,108	23,528	57,523
Net Loss \$	-9,939	-954	-6,048	-1,420	-1,517

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
 British Columbia, Computer Services (SIC 7721)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	382		95		95		96	96			
Businesses in sample	39										
Low sales value (\$000's)	(1)		(1)		39		73				
High sales value (\$000's)	(1)		39		73		148	(1)			
<hr/>											
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%		
	Percent of sales						Percent of sales				
Occupancy Expenses	8.1	10.8	12.0	4.9	5.0	100.0	8.1	10.8	12.0	4.9	5.0
Mortgage Interest	-					1.6	2.0	-		-	
Depreciation	4.6	7.1	5.5	3.3	2.5	70.6	6.5	12.3	8.8	6.0	2.5
Repairs & Maintenance	0.2	...	...	...	...	24.8	0.8	...	...	...	...
Heat, Light & Telephone	1.3	1.4	1.9	0.7	1.2	72.5	1.8	2.7	3.4	0.8	1.3
Business & Property Tax	0.2	...	...	...	...	20.2	0.7	...	...	...	...
Insurance	0.1	0.1	0.2	-	0.1	30.9	0.4	0.6	0.3	0.4	0.3
Rent	1.8	1.6	4.0	0.5	1.1	40.9	4.4	6.9	4.5	7.6	2.6
Personnel Expenses	44.0	6.8	64.2	54.6	49.7	77.2	57.0	18.8	...	54.6	50.8
Financial Expenses	8.9	6.9	17.7	1.1	8.9	98.1	9.1	7.3	17.7	1.1	9.1
Bank Interest & Charges	1.7	5.2	0.4	0.6	0.8	78.5	2.2	6.2	0.6	0.6	1.1
Professional Fees	3.3	1.7	1.7	0.5	8.1	68.8	4.7	4.5	2.1	0.9	8.3
Franchise Fees	3.9	...	...	...	...	9.3	42.1	-	-	-	-
Sales and Admin. Expenses	22.0	8.2	67.1	5.3	7.0	99.4	22.1	8.2	67.1	5.3	7.1
Advertising	15.2	2.2	56.4	0.3	1.6	83.2	18.3	3.1	56.4	0.5	1.7
Supplies	5.5	4.1	9.8	3.4	4.4	97.8	5.6	4.1	10.4	3.4	4.5
Delivery	1.3	2.0	0.9	1.6	0.9	65.1	2.1	2.7	1.6	2.7	1.3
Other Expenses	23.5	21.9	27.9	20.3	23.4	89.7	26.2	23.1	27.9	34.1	23.4
Profit (loss)	-6.5	45.3	...	13.8	6.0	100.0	-6.5	45.3	...	13.8	6.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 7721 - Computer Services

Businesses primarily engaged in providing computer facilities on a rental, leasing or time sharing basis and such activities as programming, planning and systems work.

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	382	95	95	96	96
Businesses in sample	39				
Low sales value (\$000's)	(1)	(1)	39	73	148
High sales value (\$000's)	(1)	39	73	148	(1)
		Average (\$000's)			
Assets					
Cash	7	1	3	3	17
Accounts and Notes Receivable	17	3	11	8	43
Inventory	7	-	1	-	23
Other Current Assets	2	-	2	-	4
Total Current Assets	32	4	17	11	87
Fixed Assets	34	6	30	24	69
Less: Accum. Dep. on Fixed Assets	13	2	5	9	31
Other Assets	24	1	-	48	45
Total Assets	77	8	42	73	169
Liabilities and Equity					
Current Loans	6	-	-	2	21
Other Current Liabilities	49	4	91	32	65
Total Current Liabilities	56	4	91	34	85
Mortgages Payable	6	-	-	25	-
Long Term Debt	2	-	-	2	5
Other Liabilities	17	2	14	6	42
Total Liabilities	81	6	105	67	133
Total Equity	-4	2	-63	6	36

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	382	95	95	96	96
Businesses in sample	39				
Low sales value (\$000's)	(1)	(1)	39	73	148
High sales value (\$000's)	(1)	39	73	148	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	1.7	2.4	1.4	0.6	2.4
Leverage Ratios					
Debt/Equity ratio (times)	102.3	3.6	1.5	257.4	109.4
Interest Coverage ratio (times)	121.7	212.6	53.5	39.7	172.3
Debt ratio (times)	1.7	0.7	4.0	0.8	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Computer Services (SIC 7721)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	127	--	--	--	--
Businesses in sample	5	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	33	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	33	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	3	--	--	--	--
Payment of Dividends	8	--	--	--	--
Repayment of Long Term Debt	7	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	11	--	--	--	--
Repayment of Adv. From Owners and Affil.	9	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	39	--	--	--	--
Increase (Decrease) in Net Working Capital	-6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Computer Services (SIC 7721)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	308	65,817	2,347	98	71
less than 20	268	14,663	525	90	65
20 - 99	24	10,792	384	7	5
100 - 499	11	17,134	610	1	1
500 and over	5	23,228	828	-	-
1985					
Total	492	100,320	3,254	89	...
less than 20	436	32,435	1,052	82	
20 - 99	32	15,113	490	7	
100 - 499	20	44,050	1,429	-	
500 and over	4	8,722	283	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
British Columbia, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Total 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	418	104	104	105	10
Total Sales \$	37,210	1,524	2,884	6,280	26,52
Total Expense \$	32,031	1,244	1,767	4,693	24,32
Net Profit (loss) \$	5,179	280	1,117	1,587	2,19
Businesses reporting a profit (No.)	339	77	88	90	8
Total Sales \$	30,600	1,044	2,416	5,351	21,78
Total Expense \$	24,068	615	1,203	3,531	18,71
Net Profit \$	6,532	429	1,213	1,820	3,07
Businesses reporting loss (No.)	79	27	16	15	2
Total Sales \$	6,610	480	468	929	4,73
Total Expense \$	7,963	629	564	1,162	5,60
Net Loss \$	-1,353	-149	-96	-233	-87
1983					
All Businesses (No.)	348	86	78	96	8
Total Sales \$	53,175	1,536	3,435	7,977	40,22
Total Expense \$	46,861	1,326	2,826	5,544	37,18
Net Profit (loss) \$	6,314	210	609	2,433	3,06
Businesses reporting a profit (No.)	274	59	59	83	7
Total Sales \$	44,825	1,019	2,572	6,931	34,30
Total Expense \$	36,221	623	1,731	4,186	29,68
Net Profit \$	8,604	396	841	2,745	4,62
Businesses reporting a loss (No.)	74	27	19	13	1
Total Sales \$	8,350	517	863	1,046	5,92
Total Expense \$	10,640	703	1,095	1,358	7,48
Net Loss \$	-2,290	-186	-232	-312	-1,56
1984					
All Businesses (No.)	443	79	141	93	13
Total Sales \$	78,278	1,914	9,045	10,320	56,99
Total Expense \$	72,184	1,986	11,196	9,364	49,63
Net Profit (loss) \$	6,094	-72	-2,151	956	7,36
Businesses reporting a profit (No.)	336	37	106	93	10
Total Sales \$	67,764	979	6,303	10,320	50,16
Total Expense \$	58,036	966	6,159	9,364	41,54
Net Profit \$	9,728	13	144	956	8,61
Businesses reporting a loss (No.)	107	42	35	-	30
Total Sales \$	10,514	935	2,742	-	6,837
Total Expense \$	14,148	1,020	5,037	-	8,091
Net Loss \$	-3,634	-85	-2,295	-	-1,254
1985					
All Businesses (No.)	386	53	134	81	118
Total Sales \$	63,900	1,267	7,453	8,673	46,507
Total Expense \$	73,199	950	16,424	8,018	47,807
Net Profit (loss) \$	-9,299	317	-8,971	655	-1,300
Businesses reporting a profit (No.)	332	53	89	81	109
Total Sales \$	54,232	1,267	4,374	8,673	39,918
Total Expense \$	50,621	950	4,197	8,018	37,456
Net Profit \$	3,611	317	177	655	2,462
Businesses reporting a loss (No.)	54	-	45	-	9
Total Sales \$	9,668	-	3,079	-	6,589
Total Expense \$	22,578	-	12,227	-	10,351
Net Loss \$	-12,910	-	-9,148	-	-3,762

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%						
Number of businesses (estimated)	3,406	851		851		852		852						
Businesses in sample	108	(1)		(1)		20		35						
Low sales value (\$000's)	(1)	20		35		79		79						
High sales value (\$000's)	(1)							(1)						
Industry Average(2)														
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%			
	Percent of sales						Percent of sales							
Occupancy Expenses	8.1	3.7	5.0	11.8	11.6	74.9	10.9	6.9	7.0	14.3	12.8			
Mortgage Interest	0.1	...	...	...	...	0.6	10.5	-	-	-	...
Depreciation	2.7	0.6	1.8	5.7	2.5	54.1	5.0	5.3	3.7	8.7	2.9			
Repairs & Maintenance	0.7	0.3	-	1.1	1.1	23.5	2.8	1.6	0.7	5.7	2.4			
Heat, Light & Telephone	1.5	0.7	0.6	2.1	2.3	46.4	3.1	1.7	3.0	4.0	3.3			
Business & Property Tax	0.3	0.2	0.2	0.4	0.4	22.9	1.3	2.0	1.0	1.4	1.3			
Insurance	0.5	0.2	0.8	0.5	0.5	34.3	1.5	0.9	2.8	1.7	0.9			
Rent	2.4	1.7	1.5	2.0	4.5	34.9	7.0	5.7	7.5	5.3	8.7			
Personnel Expenses	51.6	65.3	59.9	32.6	49.7	77.2	66.9	...	70.1	39.3	54.8			
Financial Expenses	9.5	13.1	6.2	11.9	7.1	89.7	10.6	18.3	6.6	12.4	7.3			
Bank Interest & Charges	2.9	0.3	3.2	6.1	2.1	76.7	3.8	0.6	3.9	6.7	2.6			
Professional Fees	6.6	12.9	3.0	5.8	5.0	82.7	8.0	21.4	3.5	6.6	5.1			
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-			
Sales and Admin. Expenses	11.6	16.8	9.4	13.5	6.7	77.7	14.9	18.7	19.7	16.3	7.6			
Advertising	5.9	11.1	2.9	7.5	2.2	53.5	10.9	28.5	7.4	10.8	3.4			
Supplies	2.5	3.3	1.9	1.6	3.4	66.4	3.8	4.6	4.1	2.5	4.1			
Delivery	3.2	2.4	4.7	4.4	1.1	42.6	7.4	6.8	12.9	6.8	3.4			
Other Expenses	12.6	16.8	3.7	13.9	15.9	62.6	20.2	38.1	7.7	22.1	17.0			
Profit (loss)	6.5	-15.8	15.8	16.2	9.0	89.8	7.2	-18.3	18.2	17.9	9.5			
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 7771 - Management Consulting Services

Businesses primarily engaged in providing business and management consulting services such as business management consulting services, customs consultants, financial management consultants, manager development consultants, organization management consultants, personnel management consultants and tariff and customs consultants

TABLE 2. Balance Sheet Profile for 1985
 British Columbia, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,406	851	851	852	852
Businesses in sample	108				
Low sales value (\$000's)	(1)	(1)	20	35	79
High sales value (\$000's)	(1)	20	35	79	(1)
		Average (\$000's)			
Assets					
Cash	14	-	5	13	35
Accounts and Notes Receivable	7	-	5	2	20
Inventory	-	-	-	-	-
Other Current Assets	9	-	-	7	28
Total Current Assets	29	-	10	21	82
Fixed Assets	42	-	3	43	117
Less Accum. Dep. on Fixed Assets	14	-	1	8	46
Other Assets	53	53	49	37	74
Total Assets	111	53	60	94	228
Liabilities and Equity					
Current Loans	7	-	-	8	19
Other Current Liabilities	28	31	7	11	62
Total Current Liabilities	35	31	7	20	80
Mortgages Payable	3	-	-	7	7
Long Term Debt	2	-	-	2	4
Other Liabilities	35	-	54	53	33
Total Liabilities	75	31	60	81	124
Total Equity	35	22	-	13	103

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
 British Columbia, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,406	851	851	852	852
Businesses in sample	108				
Low sales value (\$000's)	(1)	(1)	20	35	79
High sales value (\$000's)	(1)	20	35	79	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	30.2	0.4	2.0	103.5	2.4
Leverage Ratios					
Debt Equity ratio (times)	...	21.9	...	-82.0	...
Interest Coverage ratio (times)	178.3	181.2	32.3	132.9	...
Debt ratio (times)	3.8	0.7	1.2	11.6	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Management Consulting Services (SIC 7771)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,090	522	522	523	523
Businesses in sample	39				
Low sales value (\$000's)	(1)	(1)	22	48	114
High sales value (\$000's)	(1)	22	48	114	(1)
		Average (\$000's)			
Source of Funds					
From Operations	16	-2	4	11	46
Sale of Fixed Assets	3	8	-	-	4
Increase in Long Term Debt	9	-	6	-	26
Advances From Owners and Affiliates	24	37	47	7	9
From Government	-	-	-	-	-
Increase in Share Capital	18	-	17	36	15
Sale of Investments	2	-	-	-	9
Tax Adjustments	1	-	-	4	-
Other Sources	2	-	-	-	-
Total	75	43	73	57	116
Application of Funds					
Purchase of Fixed Assets	26	-	48	3	45
Payment of Dividends	3	-	-	1	11
Repayment of Long Term Debt	4	-	4	-	12
Current Portion of Long Term Debt	-	-	1	-	1
Purchase of Investments	15	19	9	16	17
Repayment of Adv. From Owners and Affil.	9	4	2	-	29
Decrease in Equity	5	-	-	19	-
Tax Adjustments	-	-	-	-	2
Other Applications	-	-	-	-	2
Total	64	23	64	38	118
Increase (Decrease) in Net Working Capital	11	20	10	18	-2

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Management Consulting Services (SIC 7771)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,521	101,631	5,439	302	217
less than 20	1,458	68,451	3,686	294	205
20 - 99	52	24,453	1,322	8	10
100 - 499	8	5,683	278	-	1
500 and over	3	3,044	153	-	1
1985					
Total	1,509	133,820	4,445	238	...
less than 20	1,453	80,610	2,668	229	
20 - 99	45	24,372	809	9	
100 - 499	7	3,785	139	-	
500 and over	4	25,053	829	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	2,134	532	535	533	534
Total Sales \$	194,072	6,484	11,376	27,398	148,814
Total Expense \$	160,214	1,838	5,221	20,358	132,797
Net Profit (loss) \$	33,858	4,646	6,155	7,040	16,017
Businesses reporting a profit (No.)	1,888	493	495	453	447
Total Sales \$	161,844	6,017	10,511	22,945	122,371
Total Expense \$	122,305	922	4,050	14,644	102,689
Net Profit \$	39,539	5,095	6,461	8,301	19,682
Businesses reporting loss (No.)	246	39	40	80	87
Total Sales \$	32,228	467	865	4,453	26,443
Total Expense \$	37,909	916	1,171	5,714	30,108
Net Loss \$	-5,681	-449	-306	-1,261	-3,665
1983					
All Businesses (No.)	1,888	457	487	471	473
Total Sales \$	211,937	6,150	13,581	31,914	160,292
Total Expense \$	177,780	2,422	7,288	25,313	142,757
Net Profit (loss) \$	34,157	3,728	6,293	6,601	17,535
Businesses reporting a profit (No.)	1,613	414	433	385	381
Total Sales \$	166,098	5,501	11,944	26,369	122,284
Total Expense \$	124,401	1,580	4,929	17,840	100,052
Net Profit \$	41,697	3,921	7,015	8,529	22,232
Businesses reporting a loss (No.)	275	43	54	86	92
Total Sales \$	45,839	649	1,637	5,545	38,008
Total Expense \$	53,379	842	2,359	7,473	42,705
Net Loss \$	-7,540	-193	-722	-1,928	-4,697
1984					
All Businesses (No.)	3,552	882	888	885	897
Total Sales \$	324,552	11,140	20,427	46,410	246,575
Total Expense \$	275,150	4,965	13,165	27,387	229,633
Net Profit (loss) \$	49,402	6,175	7,262	19,023	16,942
Businesses reporting a profit (No.)	2,579	749	617	628	585
Total Sales \$	243,727	9,515	13,718	32,836	187,658
Total Expense \$	182,607	2,327	4,074	12,636	163,570
Net Profit \$	61,120	7,188	9,644	20,200	24,088
Businesses reporting a loss (No.)	973	133	271	257	312
Total Sales \$	80,825	1,625	6,709	13,574	58,917
Total Expense \$	92,543	2,638	9,091	14,751	66,063
Net Loss \$	-11,718	-1,013	-2,382	-1,177	-7,146
1985					
All Businesses (No.)	3,612	888	917	886	921
Total Sales \$	314,180	10,785	21,661	43,203	238,531
Total Expense \$	257,989	5,270	845	31,163	220,711
Net Profit (loss) \$	56,191	5,515	20,816	12,040	17,820
Businesses reporting a profit (No.)	2,974	833	764	658	719
Total Sales \$	255,661	10,229	18,360	33,685	193,387
Total Expense \$	179,848	2,908	2,809	17,336	162,413
Net Profit \$	75,813	7,321	15,551	16,349	30,974
Businesses reporting a loss (No.)	638	55	153	228	202
Total Sales \$	58,519	556	3,301	9,518	45,144
Total Expense \$	78,141	2,362	3,654	13,827	58,298
Net Loss \$	-20,622	-1,806	-353	-4,309	-13,154

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%				
Number of businesses (estimated)	1,151	287		288		288		288				
Businesses in sample	143											
Low sales value (\$000's)	(1)			(1)		47		86				
High sales value (\$000's)	(1)			47		86		472				
<hr/>												
Selected expense item	Industry Average(2)					Reporting businesses only (3)						
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
	Percent of sales					Percent of sales						
<hr/>												
Occupancy Expenses	42.5	66.7	42.7	42.3	18.4	99.5	42.7	66.7	42.7	42.3	18.7	
Mortgage Interest	3.4	1.6	-	8.8	1.6	13.9	24.7	41.4	-	31.4	8.7	
Depreciation	9.7	18.0	12.5	5.1	4.7	77.0	12.6	21.7	12.9	10.3	5.4	
Repairs & Maintenance	5.8	9.3	7.1	4.2	3.4	99.3	5.9	9.3	7.1	4.2	3.4	
Heat, Light & Telephone	11.7	17.8	13.4	11.0	4.9	99.5	11.7	17.8	13.4	11.0	5.0	
Business & Property Tax	8.5	13.1	6.8	10.9	2.5	97.6	8.7	13.7	6.8	10.9	2.7	
Insurance	2.5	5.8	1.7	1.7	0.9	97.0	2.6	5.8	1.9	1.7	0.9	
Rent	0.8	1.1	1.2	0.5	0.4	7.3	10.6	21.9	18.6	14.8	2.5	
Personnel Expenses	19.8	22.7	10.0	18.9	26.1	92.9	21.4	26.1	12.0	18.9	26.6	
Financial Expenses	11.3	8.5	21.8	9.8	7.1	98.6	11.4	8.5	23.4	9.8	7.1	
Bank Interest & Charges	9.4	6.3	20.1	8.6	5.0	93.3	10.1	7.3	23.7	8.6	5.0	
Professional Fees	1.6	2.2	1.8	1.2	1.4	91.0	1.8	2.4	2.1	1.4	1.4	
Franchise Fees	0.2	...	...	...	...	2.4	8.1	-	-	-	-
Sales and Admin. Expenses	7.9	12.8	6.3	6.7	6.0	99.5	8.0	12.8	6.3	6.7	6.1	
Advertising	1.8	1.1	1.0	2.0	2.9	93.0	1.9	1.4	1.0	2.0	3.0	
Supplies	3.1	4.4	2.7	3.0	2.3	92.0	3.4	5.2	2.7	3.4	2.4	
Delivery	2.4	6.9	1.8	0.5	0.5	68.6	3.4	8.3	2.4	1.0	0.7	
Laundry & Cleaning Expenses	0.7	0.3	0.8	1.2	0.3	42.3	1.5	2.8	1.8	1.9	0.5	
Other Expenses	26.5	17.9	12.6	28.8	43.7	98.2	27.0	18.9	12.9	28.8	43.7	
Profit (loss)	-8.0	-28.6	6.5	-6.5	-1.4	94.0	-8.6	-28.6	8.8	-6.5	-1.4	
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9111 & 9112 - Motels, Hotels and Motor Hotels

Businesses primarily engaged in providing short term accommodation to the public, with or without food, beverage and other services. Those firms with six or more hotel or motel hotel-type rooms are classified here regardless of the major source of revenue. A hotel-type room has access only from the interior of the building and a motel hotel-type room has access from both the interior and exterior.

TABLE 2. Balance Sheet Profile for 1985
 British Columbia, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,151	287	288	288	288
Businesses in sample	143				
Low sales value (\$000's)	(1)	(1)	47	86	472
High sales value (\$000's)	(1)	47	86	472	(1)
		Average (\$000's)			
Assets					
Cash	17	1	6	8	53
Accounts and Notes Receivable	3	-	-	3	9
Inventory	5	-	-	4	15
Other Current Assets	10	-	2	9	26
Total Current Assets	35	2	9	24	104
Fixed Assets	430	76	182	475	929
Less. Accum. Dep. on Fixed Assets	110	12	33	134	239
Other Assets	50	3	31	78	78
Total Assets	405	68	188	443	871
Liabilities and Equity					
Current Loans	20	-	32	17	32
Other Current Liabilities	71	64	4	66	138
Total Current Liabilities	91	64	35	84	171
Mortgages Payable	39	5	11	46	87
Long Term Debt	43	2	1	30	135
Other Liabilities	186	1	138	219	369
Total Liabilities	359	72	185	379	762
Total Equity	46	-5	3	64	110

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
 British Columbia, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,151	287	288	288	288
Businesses in sample	143				
Low sales value (\$000's)	(1)	(1)	47	86	472
High sales value (\$000's)	(1)	47	86	472	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	1.0	0.6	1.3	1.0	1.1
Leverage Ratios					
Debt:Equity ratio (times)	-31.5	-0.8	-72.3	-65.3	12.5
Interest Coverage ratio (times)	...	...	3.8	2.2	11.9
Debt ratio (times)	1.2	2.3	0.9	0.9	0.9

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	674	168	168	169	169
Businesses in sample	54				
Low sales value (\$000's)	(1)	(1)	72	258	676
High sales value (\$000's)	(1)	72	258	676	(1)
			Average (\$000's)		
Source of Funds					
From Operations	23	2	-	29	47
Sale of Fixed Assets	4	-	13	1	4
Increase in Long Term Debt	29	-	1	14	90
Advances From Owners and Affiliates	14	-	14	14	22
From Government	10	-	-	-	38
Increase in Share Capital	2	-	-	-	38
Sale of Investments	3	-	-	5	-
Tax Adjustments	-	-	-	-	11
Other Sources	-	-	-	-	1
Total	85	2	28	64	213
Application of Funds					
Purchase of Fixed Assets	19	3	1	11	54
Payment of Dividends	2	-	-	1	6
Repayment of Long Term Debt	34	-	15	15	98
Current Portion of Long Term Debt	1	-	-	1	2
Purchase of Investments	3	-	10	-	5
Repayment of Adv. From Owners and Affil.	16	3	13	7	39
Decrease in Equity	1	-	-	-	3
Tax Adjustments	1	-	-	-	2
Other Applications	-	-	-	-	1
Total	78	6	39	35	211
Increase (Decrease) in Net Working Capital	8	-5	-11	29	2

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,506	301,387	33,844	186	126
less than 20	1,150	45,871	5,171	149	108
20 - 99	275	100,124	11,135	27	13
100 - 499	67	76,352	8,617	9	4
500 and over	14	79,040	8,921	1	1
1985					
Total	1,437	302,330	21,816	149	...
less than 20	1,204	67,660	4,867	128	
20 - 99	193	101,762	7,354	16	
100 - 499	27	51,656	3,729	3	
500 and over	13	81,252	5,866	2	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,203	300	301	301	
Total Sales \$	358,048	6,700	22,861	71,036	257,
Total Expense \$	351,027	8,966	21,559	68,743	251,
Net Profit (loss) \$	7,021	-2,266	1,302	2,293	5,
Businesses reporting a profit (No.)	634	118	184	165	
Total Sales \$	188,726	2,967	14,101	37,317	134,
Total Expense \$	164,819	2,346	10,855	31,501	120,
Net Profit \$	23,907	621	3,246	5,816	14,
Businesses reporting loss (No.)	569	182	117	136	
Total Sales \$	169,322	3,733	8,760	33,719	123,
Total Expense \$	186,208	6,620	10,704	37,242	131,
Net Loss \$	-16,886	-2,887	-1,944	-3,523	-8,
1983					
All Businesses (No.)	1,223	298	311	308	
Total Sales \$	356,910	7,749	22,692	67,529	258,
Total Expense \$	346,530	8,536	23,022	65,263	249,
Net Profit (loss) \$	10,380	-787	-330	2,266	9,
Businesses reporting a profit (No.)	720	153	194	166	
Total Sales \$	236,571	3,649	13,871	37,203	181,
Total Expense \$	209,430	2,571	11,196	32,186	163,
Net Profit \$	27,141	1,078	2,675	5,017	18,
Businesses reporting a loss (No.)	503	145	117	142	
Total Sales \$	120,339	4,100	8,821	30,326	77,
Total Expense \$	137,100	5,965	11,826	33,077	86,
Net Loss \$	-16,761	-1,865	-3,005	-2,751	-9,
1984					
All Businesses (No.)	1,235	287	329	309	
Total Sales \$	349,723	5,160	18,346	62,831	263,
Total Expense \$	350,918	6,315	17,573	58,758	268,
Net Profit (loss) \$	-1,195	-1,155	773	4,073	-4,
Businesses reporting a profit (No.)	750	122	227	217	
Total Sales \$	200,758	2,311	13,740	42,912	141,
Total Expense \$	182,879	2,147	11,820	37,099	131,
Net Profit \$	17,879	164	1,920	5,813	9,
Businesses reporting a loss (No.)	485	165	102	92	
Total Sales \$	148,965	2,849	4,606	19,919	121,
Total Expense \$	168,039	4,168	5,753	21,659	136,
Net Loss \$	-19,074	-1,319	-1,147	-1,740	-14,
1985					
All Businesses (No.)	1,151	281	291	289	
Total Sales \$	354,440	6,616	21,328	66,594	259,9
Total Expense \$	363,287	7,964	22,464	65,396	267,4
Net Profit (loss) \$	-8,847	-1,348	-1,136	1,198	-7,5
Businesses reporting a profit (No.)	595	74	149	201	
Total Sales \$	200,267	2,407	10,131	42,171	145,
Total Expense \$	184,838	1,872	8,843	37,492	136,
Net Profit \$	15,429	535	1,288	4,679	8,9
Businesses reporting a loss (No.)	556	207	142	88	
Total Sales \$	154,173	4,209	11,197	24,423	114,3
Total Expense \$	178,449	6,092	13,621	27,904	130,8
Net Loss \$	-24,276	-1,883	-2,424	-3,481	-16,4

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,107	276	277	277	277
Total Sales \$	340,815	6,511	22,325	68,883	243,096
Total Expense \$	334,789	8,911	20,846	66,262	238,770
Net Profit (loss) \$	6,026	-2,400	1,479	2,621	4,326
Businesses reporting a profit (No.)	577	96	179	153	149
Total Sales \$	177,593	2,524	14,383	36,831	123,855
Total Expense \$	155,319	2,016	11,123	31,015	111,165
Net Profit \$	22,274	508	3,260	5,816	12,690
Businesses reporting loss (No.)	530	180	98	124	128
Total Sales \$	163,222	3,987	7,942	32,052	119,241
Total Expense \$	179,470	6,895	9,723	35,247	127,605
Net Loss \$	-16,248	-2,908	-1,781	-3,195	-8,364
1983					
All Businesses (No.)	1,119	278	280	280	281
Total Sales \$	341,252	7,737	21,539	66,428	245,548
Total Expense \$	331,191	8,400	21,757	64,499	236,535
Net Profit (loss) \$	10,061	-663	-218	1,929	9,013
Businesses reporting a profit (No.)	663	143	176	151	193
Total Sales \$	226,838	3,985	13,508	35,994	173,351
Total Expense \$	200,505	2,855	10,857	31,206	155,587
Net Profit \$	26,333	1,130	2,651	4,788	17,764
Businesses reporting a loss (No.)	456	135	104	129	88
Total Sales \$	114,414	3,752	8,031	30,434	72,197
Total Expense \$	130,686	5,545	10,900	33,293	80,948
Net Loss \$	-16,272	-1,793	-2,869	-2,859	-8,751
1984					
All Businesses (No.)	1,122	267	293	277	285
Total Sales \$	335,519	4,705	17,963	58,947	253,904
Total Expense \$	337,235	5,984	17,201	55,329	258,721
Net Profit (loss) \$	-1,716	-1,279	762	3,618	-4,817
Businesses reporting a profit (No.)	652	102	198	182	170
Total Sales \$	187,442	1,856	13,336	35,839	136,411
Total Expense \$	170,208	1,816	11,488	30,389	126,515
Net Profit \$	17,234	40	1,848	5,450	9,896
Businesses reporting a loss (No.)	470	165	95	95	115
Total Sales \$	148,077	2,849	4,627	23,108	117,493
Total Expense \$	167,027	4,168	5,713	24,940	132,206
Net Loss \$	-18,950	-1,319	-1,086	-1,832	-14,713
Total Sales \$	354,440	6,616	21,328	66,594	259,902
Total Expense \$	363,287	7,964	22,464	65,396	267,463
Net Profit (loss) \$	-8,847	-1,348	-1,136	1,198	-7,561
Businesses reporting a profit (No.)	595	74	149	201	171
Total Sales \$	200,267	2,407	10,131	42,171	145,558
Total Expense \$	184,838	1,872	8,843	37,492	136,631
Net Profit \$	15,429	535	1,288	4,679	8,927
Businesses reporting a loss (No.)	556	207	142	88	119
Total Sales \$	154,173	4,209	11,197	24,423	114,344
Total Expense \$	178,449	6,092	13,621	27,904	130,832
Net Loss \$	-24,276	-1,883	-2,424	-3,481	-16,488

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
 British Columbia, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%
Number of businesses (estimated)	3,432		858		858		858	858
Businesses in sample	316							
Low sales value (\$000's)	(1)		(1)					
High sales value (\$000's)	(1)		50		161		344	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	38.5	36.4	41.1	38.1	38.3	96.6	39.8	38.8	43.6	38.1	39.0
Occupancy Expenses	19.0	19.2	23.9	17.9	15.1	100.0	19.0	19.2	23.9	17.9	15.1
Mortgage Interest	-	...	...	...	...	0.8	3.3	...	...	...	...
Depreciation	3.8	5.3	3.2	4.0	2.8	74.3	5.1	14.8	4.2	4.4	3.0
Repairs & Maintenance	1.4	0.8	1.4	1.5	1.8	90.4	1.6	1.2	1.5	1.5	1.9
Heat, Light & Telephone	3.6	2.7	4.8	3.5	3.2	95.6	3.7	3.2	4.8	3.5	3.3
Business & Property Tax	1.3	0.7	2.7	0.8	1.0	83.0	1.6	1.1	3.0	0.9	1.1
Insurance	0.6	0.4	0.8	0.7	0.4	85.8	0.7	0.9	0.8	0.7	0.4
Rent	8.3	9.3	10.9	7.3	5.8	85.7	9.7	10.2	13.0	8.5	7.1
Personnel Expenses	28.9	28.4	23.1	31.4	32.7	96.1	30.1	33.4	23.4	31.4	32.7
Financial Expenses	4.7	5.1	4.2	5.2	4.2	97.5	4.8	5.6	4.2	5.2	4.2
Bank Interest & Charges	2.8	2.9	2.5	3.4	2.4	96.6	2.9	3.3	2.5	3.5	2.4
Professional Fees	1.4	2.1	1.6	1.0	1.1	89.6	1.6	3.3	1.7	1.0	1.1
Franchise Fees	0.4	-	0.1	0.7	0.7	10.0	3.8	-	1.0	4.6	3.8
Sales and Admin. Expenses	5.0	4.5	5.0	5.4	5.2	95.1	5.3	5.6	5.0	5.4	5.2
Advertising	1.6	0.8	1.2	2.3	2.0	87.1	1.9	1.3	1.4	2.3	2.1
Supplies	2.1	2.1	1.9	1.9	2.5	91.8	2.3	2.8	1.9	2.0	2.5
Delivery	1.2	1.4	1.6	1.1	0.7	75.5	1.6	2.7	1.9	1.3	0.9
Fuel Expense	0.1	0.1	0.3	0.1	0.1	8.7	1.6	1.2	2.7	1.0	0.9
Other Expenses	2.2	3.8	1.0	1.9	2.4	86.4	2.6	5.2	1.1	2.1	2.5
Profit (loss)	1.6	2.7	1.7	0.2	2.1	96.7	1.7	2.7	1.7	0.2	2.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9211 & 9212 - Licensed and Unlicensed Restaurants

Businesses primarily engaged in preparing and serving meals for consumption on the premises either licensed or unlicensed to serve alcoholic beverages

TABLE 2. Balance Sheet Profile for 1985
 British Columbia, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,432	858	858	858	858
Businesses in sample	316				
Low sales value (\$000's)	(1)	(1)	50	161	344
High sales value (\$000's)	(1)	50	161	344	(1)
		Average (\$000's)			
Assets					
Cash	8	1	5	6	22
Accounts and Notes Receivable	2	-	1	1	6
Inventory	8	2	6	5	17
Other Current Assets	4	-	3	2	9
Total Current Assets	21	3	15	14	54
Fixed Assets	108	10	52	107	260
Less: Accum. Dep. on Fixed Assets	40	2	23	33	101
Other Assets	21	1	10	14	60
Total Assets	111	12	53	102	273
Liabilities and Equity					
Current Loans	12	1	11	16	21
Other Current Liabilities	29	2	18	19	78
Total Current Liabilities	42	3	29	35	98
Mortgages Payable	6	-	-	17	7
Long Term Debt	12	3	2	9	35
Other Liabilities	38	4	19	41	85
Total Liabilities	98	9	51	102	225
Total Equity	13	3	3	-	48

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
 British Columbia, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3,432	858	858	858	858
Businesses in sample	316				
Low sales value (\$000's)	(1)	(1)	50	161	344
High sales value (\$000's)	(1)	50	161	344	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	1.1	0.8	1.0	1.6	1.0
Leverage Ratios					
Debt Equity ratio (times)	...	-0.6	7.8	...	26.9
Interest Coverage ratio (times)	29.7	6.9	107.8	...	6.5
Debt ratio (times)	2.8	13.8	1.1	1.0	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,108	527	527	527	527
Businesses in sample	95				
Low sales value (\$000's)	(1)	(1)	124	269	492
High sales value (\$000's)	(1)	124	269	492	(1)
			Average (\$000's)		
Source of Funds					
From Operations	20	6	9	23	40
Sale of Fixed Assets	4	1	1	5	9
Increase in Long Term Debt	10	3	-	8	30
Advances From Owners and Affiliates	15	11	-	17	33
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	1	-	-	1	-
Tax Adjustments	-	-	-	-	2
Other Sources	-	-	-	-	1
Total	51	21	11	55	116
Application of Funds					
Purchase of Fixed Assets	20	21	5	25	29
Payment of Dividends	4	3	-	6	5
Repayment of Long Term Debt	12	5	9	12	23
Current Portion of Long Term Debt	6	-	-	-	-
Purchase of Investments	1	-	-	-	24
Repayment of Adv. From Owners and Affil.	12	2	1	7	36
Decrease in Equity	1	-	-	3	3
Tax Adjustments	-	-	-	-	1
Other Applications	-	1	-	-	-
Total	57	33	14	55	125
Increase (Decrease) in Net Working Capital	-6	-12	-3	-1	-9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	4,340	415,410	50,274	783	511
less than 20	3,714	166,153	20,058	716	459
20 - 99	572	148,873	18,050	64	49
100 - 499	38	31,244	3,788	2	3
500 and over	16	69,140	8,378	1	-
1985					
Total	4,583	476,519	52,048	654	...
less than 20	3,997	191,801	20,930	587	-
20 - 99	534	159,940	17,481	59	-
100 - 499	36	37,564	4,105	7	-
500 and over	16	87,414	9,532	1	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	2
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	4,303	1,076	1,076	1,075	1,1
Total Sales \$	730,748	17,696	53,942	145,722	513,0
Total Expense \$	699,251	10,894	46,916	140,166	501,4
Net Profit (loss) \$	31,497	6,802	7,026	5,556	12,1
Businesses reporting a profit (No.)	3,007	882	789	736	8
Total Sales \$	454,081	14,047	39,355	97,067	303,6
Total Expense \$	400,340	6,260	29,587	85,953	278,5
Net Profit \$	53,741	7,787	9,768	11,114	25,0
Businesses reporting loss (No.)	1,296	194	287	339	4
Total Sales \$	276,667	3,649	14,587	48,655	209,7
Total Expense \$	298,911	4,634	17,329	54,213	222,7
Net Loss \$	-22,244	-985	-2,742	-5,558	-12,9
1983					
All Businesses (No.)	4,824	1,206	1,202	1,209	1,2
Total Sales \$	761,658	20,170	55,108	147,003	539,3
Total Expense \$	731,422	13,507	48,798	140,824	528,2
Net Profit (loss) \$	30,236	6,663	6,310	6,179	11,0
Businesses reporting a profit (No.)	3,305	946	859	751	7
Total Sales \$	492,121	15,859	39,295	90,115	346,8
Total Expense \$	435,992	7,633	28,560	77,861	321,9
Net Profit \$	56,129	8,226	10,735	12,254	24,9
Businesses reporting a loss (No.)	1,519	260	343	458	4
Total Sales \$	269,537	4,311	15,813	56,888	192,5
Total Expense \$	295,430	5,874	20,238	62,963	206,3
Net Loss \$	-25,893	-1,563	-4,425	-6,075	-13,83
1984					
All Businesses (No.)	4,718	1,176	1,176	1,170	1,19
Total Sales \$	992,673	30,244	90,392	206,599	665,43
Total Expense \$	970,380	29,444	88,810	201,922	650,20
Net Profit (loss) \$	22,293	800	1,582	4,677	15,23
Businesses reporting a profit (No.)	3,073	755	700	855	78
Total Sales \$	667,900	19,728	52,495	147,186	448,49
Total Expense \$	622,502	13,572	45,995	139,822	423,11
Net Profit \$	45,398	6,156	6,500	7,364	25,37
Businesses reporting a loss (No.)	1,645	421	476	315	43
Total Sales \$	324,773	10,516	37,897	59,413	216,94
Total Expense \$	347,878	15,872	42,815	62,100	227,091
Net Loss \$	-23,105	-5,356	-4,918	-2,687	-10,144
1985					
All Businesses (No.)	3,433	821	895	852	865
Total Sales \$	913,825	19,567	97,243	200,164	596,851
Total Expense \$	894,075	17,622	93,287	197,727	585,439
Net Profit (loss) \$	19,750	1,945	3,956	2,437	11,412
Businesses reporting a profit (No.)	2,285	511	515	665	594
Total Sales \$	646,648	11,241	53,921	158,250	423,236
Total Expense \$	611,232	6,892	47,828	152,895	403,617
Net Profit \$	35,416	4,349	6,093	5,355	19,819
Businesses reporting a loss (No.)	1,148	310	380	187	271
Total Sales \$	267,177	8,326	43,322	41,914	173,615
Total Expense \$	282,843	10,730	45,459	44,832	181,822
Net Loss \$	-15,666	-2,404	-2,137	-2,918	-8,207

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,947	485	487	487	488
Total Sales \$	515,668	22,113	62,997	118,497	312,061
Total Expense \$	503,425	21,758	60,472	117,703	303,492
Net Profit (loss) \$	12,243	355	2,525	794	8,568
Businesses reporting a profit (No.)	1,137	280	325	244	288
Total Sales \$	306,877	12,852	42,026	59,741	192,250
Total Expense \$	278,746	10,757	37,103	54,450	176,436
Net Profit \$	28,131	2,095	4,923	5,291	15,821
Businesses reporting loss (No.)	810	205	162	243	200
Total Sales \$	208,791	9,261	20,971	58,756	119,803
Total Expense \$	224,679	11,001	23,369	63,253	127,056
Net Loss \$	-15,888	-1,740	-2,398	-4,497	-7,253
1983					
All Businesses (No.)	1,987	489	504	497	497
Total Sales \$	524,257	23,338	62,645	119,848	318,426
Total Expense \$	515,032	22,624	61,804	118,458	312,140
Net Profit (loss) \$	9,225	714	841	1,390	6,286
Businesses reporting a profit (No.)	1,129	269	266	277	311
Total Sales \$	321,367	12,839	33,030	67,006	208,493
Total Expense \$	294,225	9,236	29,130	61,849	194,010
Net Profit \$	27,142	3,603	3,900	5,157	14,485
Businesses reporting a loss (No.)	858	220	238	220	180
Total Sales \$	202,890	10,499	29,615	52,842	109,931
Total Expense \$	220,807	13,388	32,674	56,609	118,131
Net Loss \$	-17,917	-2,889	-3,059	-3,767	-8,201
1984					
All Businesses (No.)	3,459	860	842	884	871
Total Sales \$	836,519	28,509	82,965	192,644	532,401
Total Expense \$	821,426	27,939	81,721	191,717	520,048
Net Profit (loss) \$	15,093	570	1,244	927	12,356
Businesses reporting a profit (No.)	2,160	580	475	544	561
Total Sales \$	541,486	20,618	48,161	115,310	357,391
Total Expense \$	507,690	16,363	43,705	110,688	336,931
Net Profit \$	33,796	4,255	4,456	4,622	20,464
Businesses reporting a loss (No.)	1,299	280	367	340	311
Total Sales \$	295,033	7,891	34,804	77,334	175,000
Total Expense \$	313,736	11,576	38,016	81,029	183,111
Net Loss \$	-18,703	-3,685	-3,212	-3,695	-8,111
Total Expense \$	915,020	19,307	51,243	200,157	555,001
Net Profit (loss) \$	894,075	17,622	93,287	197,727	585,439
Businesses reporting a profit (No.)	2,285	511	515	665	594
Total Sales \$	646,648	11,241	53,921	158,250	423,236
Total Expense \$	611,232	6,892	47,828	152,895	403,617
Net Profit \$	35,416	4,349	6,093	5,355	19,619
Businesses reporting a loss (No.)	1,148	310	380	187	271
Total Sales \$	267,177	8,326	43,322	41,914	173,615
Total Expense \$	282,843	10,730	45,459	44,832	181,822
Net Loss \$	-15,666	-2,404	-2,137	-2,918	-8,207

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	623	155		156		156		156			
Businesses in sample	28										
Low sales value (\$000's)	(1)										
High sales value (\$000's)	(1)										
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales					Percent of sales					
Cost of Sales	38.9	13.0	36.6	47.5	40.8	96.3	40.4	31.8	36.6	47.5	40.8
Occupancy Expenses	17.7	28.5	16.2	20.5	15.2	100.0	17.7	28.5	16.2	20.5	15.2
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	3.1	4.7	2.3	4.3	3.0	72.6	4.3	7.9	4.3	4.3	3.7
Repairs & Maintenance	1.4	7.5	0.6	1.2	1.3	73.7	1.9	18.2	1.3	1.2	1.3
Heat, Light & Telephone	3.2	5.5	2.3	4.8	2.5	100.0	3.2	5.5	2.3	4.8	2.5
Business & Property Tax	0.3	-	-	0.2	1.0	32.4	1.0	-	-	0.8	1.1
Insurance	1.0	9.7	0.5	0.5	0.3	98.7	1.1	9.7	0.5	0.5	0.4
Rent	8.7	1.2	10.5	9.4	7.0	92.5	9.4	2.9	10.5	9.4	8.1
Personnel Expenses	28.8	66.0	29.5	18.2	28.7	100.0	28.8	66.0	29.5	18.2	28.7
Financial Expenses	5.4	5.8	6.5	4.6	4.1	100.0	5.4	5.8	6.5	4.6	4.1
Bank Interest & Charges	2.1	0.2	3.0	2.2	1.0	89.6	2.3	0.4	3.0	2.6	1.2
Professional Fees	2.3	5.6	3.5	1.0	0.7	97.4	2.4	9.5	3.5	1.0	0.7
Franchise Fees	1.0	...	...	...	...	31.4	3.0	-	-	-	-
Sales and Admin. Expenses	9.5	...	11.3	4.9	5.3	100.0	9.5	...	11.3	4.9	5.3
Advertising	2.6	1.7	2.3	2.7	3.0	96.3	2.7	4.1	2.3	2.7	3.0
Supplies	2.6	11.4	2.8	1.0	1.6	90.5	2.9	27.9	2.8	1.0	2.0
Delivery	4.3	...	6.1	1.2	0.8	88.4	4.9	...	6.1	1.6	0.9
Fuel Expense	-	...	...	...	...	24.9	0.1	-	-	-	-
Other Expenses	1.5	3.2	0.5	0.6	3.6	85.7	1.8	3.2	0.5	1.4	3.6
Profit (loss)	-1.9	...	-0.5	3.7	2.2	100.0	-1.9	...	-0.5	3.7	2.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9213 - Take-Out Food Services

Businesses primarily engaged in preparing and selling packaged or wrapped food to the public for consumption away from the premises such as, take-out Chinese foods, doughnut shops, take-out fish and chips, take-out fried chicken, hot dog stands, ice cream stands, take-out pizzerias, refreshment booths and prepared food take-out service (exc. caterers and mobile food services)

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	623	155	156	156	156
Businesses in sample	28				
Low sales value (\$000's)	(1)	(1)	21	64	254
High sales value (\$000's)	(1)	21	64	254	(1)
		Average (\$000's)			
Assets					
Cash	9	2	2	8	24
Accounts and Notes Receivable	1	-	1	-	4
Inventory	7	5	7	4	12
Other Current Assets	5	1	2	1	14
Total Current Assets	23	7	11	14	53
Fixed Assets	59	36	17	39	150
Less: Accum. Dep. on Fixed Assets	29	23	1	21	79
Other Assets	16	34	2	5	44
Total Assets	70	54	29	37	167
Liabilities and Equity					
Current Loans	7	3	4	1	20
Other Current Liabilities	23	8	8	19	52
Total Current Liabilities	30	11	12	20	72
Mortgages Payable	3	3	-	2	7
Long Term Debt	9	-	8	1	19
Other Liabilities	23	71	11	21	33
Total Liabilities	64	85	30	44	130
Total Equity	6	-31	-2	-7	37

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
British Columbia, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	623	155	156	156	156
Businesses in sample	28				
Low sales value (\$000's)	(1)	(1)	21	64	254
High sales value (\$000's)	(1)	21	64	254	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	0.8	0.7	0.7	0.7	1.1
Leverage Ratios					
Debt/Equity ratio (times)	...	-2.7	...	-4.0	-0.7
Interest Coverage ratio (times)	1.1	...	...	2.3	11.0
Debt ratio (times)	1.3	1.6	1.6	1.3	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Take-Out Food Services (SIC 9213)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	269	67	67	67	68
Businesses in sample	23				
Low sales value (\$000's)	(1)	(1)			
High sales value (\$000's)	(1)	146	146	326	515
				Average (\$000's)	
Source of Funds					
From Operations	30	6	17	32	58
Sale of Fixed Assets	4	-	8	-	7
Increase in Long Term Debt	25	54	-	58	-
Advances From Owners and Affiliates	19	30	5	25	19
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	1	2	-	1	3
Tax Adjustments	-	-	-	-	-
Other Sources	1	-	-	1	3
Total	81	93	30	117	89
Application of Funds					
Purchase of Fixed Assets	40	103	1	72	10
Payment of Dividends	12	-	16	4	25
Repayment of Long Term Debt	7	3	4	12	6
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	5	-	-	6	13
Repayment of Adv. From Owners and Affil.	10	-	7	27	4
Decrease in Equity	-	-	-	-	-
Tax Adjustments	1	-	-	-	3
Other Applications	-	-	-	-	-
Total	76	106	28	122	60
Increase (Decrease) in Net Working Capital	5	-12	2	-6	29

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	4,340	415,410	50,274	783	511
less than 20	3,714	166,153	20,058	716	459
20 - 99	572	148,873	18,050	64	49
100 - 499	38	31,244	3,788	2	3
500 and over	16	69,140	8,378	1	-
1985					
Total	4,583	476,519	52,048	654	...
less than 20	3,997	191,601	20,930	587	
20 - 99	534	159,940	17,481	59	
100 - 499	36	37,564	4,105	7	
500 and over	16	87,414	9,532	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
British Columbia, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	405	100	101	102	102
Total Sales \$	78,064	2,529	7,019	19,020	49,496
Total Expense \$	75,368	2,051	6,322	19,249	47,746
Net Profit (loss) \$	2,696	478	697	-229	1,750
Businesses reporting a profit (No.)	240	55	74	56	55
Total Sales \$	43,694	1,417	4,995	9,830	27,452
Total Expense \$	38,765	605	3,988	9,069	25,103
Net Profit \$	4,929	812	1,007	761	2,349
Businesses reporting loss (No.)	165	45	27	46	47
Total Sales \$	34,370	1,112	2,024	9,190	22,044
Total Expense \$	36,603	1,446	2,334	10,180	22,643
Net Loss \$	-2,233	-334	-310	-990	-599
1983					
All Businesses (No.)	490	121	124	122	123
Total Sales \$	86,821	2,364	7,251	16,848	60,358
Total Expense \$	86,182	2,516	7,334	16,650	59,682
Net Profit (loss) \$	639	-152	-83	198	676
Businesses reporting a profit (No.)	266	45	85	63	73
Total Sales \$	52,778	1,065	4,664	8,882	38,187
Total Expense \$	48,800	903	4,088	8,042	35,767
Net Profit \$	3,978	162	576	840	2,400
Businesses reporting a loss (No.)	224	76	39	59	50
Total Sales \$	34,043	1,299	2,587	7,966	22,191
Total Expense \$	37,382	1,613	3,246	8,608	23,915
Net Loss \$	-3,339	-314	-659	-642	-1,724
1984					
All Businesses (No.)	709	161	175	188	185
Total Sales \$	96,127	2,371	5,611	15,084	73,061
Total Expense \$	92,240	1,512	5,737	14,086	70,905
Net Profit (loss) \$	3,887	859	-126	998	2,156
Businesses reporting a profit (No.)	492	122	102	125	143
Total Sales \$	72,907	1,834	3,535	11,546	55,992
Total Expense \$	66,227	606	2,623	10,004	52,994
Net Profit \$	6,680	1,228	912	1,542	2,998
Businesses reporting a loss (No.)	217	39	73	63	42
Total Sales \$	23,220	537	2,076	3,538	17,069
Total Expense \$	26,013	906	3,114	4,082	17,911
Net Loss \$	-2,793	-369	-1,038	-544	-842
1985					
All Businesses (No.)	624	155	156	146	167
Total Sales \$	144,679	4,810	11,202	26,744	101,923
Total Expense \$	137,485	4,745	10,281	24,944	97,515
Net Profit (loss) \$	7,194	65	921	1,800	4,408
Businesses reporting a profit (No.)	463	120	155	74	114
Total Sales \$	106,502	4,013	11,170	15,025	76,294
Total Expense \$	97,854	3,643	10,227	12,736	71,248
Net Profit \$	8,648	370	943	2,289	5,046
Businesses reporting a loss (No.)	161	35	1	72	53
Total Sales \$	38,177	797	32	11,719	25,629
Total Expense \$	39,631	1,102	54	12,208	26,267
Net Loss \$	-1,454	-305	-22	-489	-638

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%
Number of businesses (estimated)	2,166		541		541		542	542
Businesses in sample	150							
Low sales value (\$000's)	(1)		(1)				38	
High sales value (\$000's)	(1)		18		38		70	(1)

Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle 25%	
	Percent of sales						Percent of sales				
Occupancy Expenses	21.8	25.0	25.9	20.2	16.2	94.2	23.1	26.6	27.5	22.7	16.2
Mortgage Interest	-					15	0.8	-	-	-	2.6
Depreciation	1.6	0.9	1.8	1.0	2.6	69.1	2.3	2.6	2.5	1.5	2.6
Repairs & Maintenance	1.9	2.6	2.7	1.1	1.1	74.5	2.5	4.2	4.3	1.5	1.1
Heat, Light & Telephone	4.0	5.9	3.8	3.6	2.9	90.9	4.4	6.7	4.3	4.0	2.9
Business & Property Tax	1.3	0.9	3.1	0.8	0.3	80.6	1.6	1.1	3.7	0.9	0.4
Insurance	0.7	1.1	0.9	0.6	0.3	78.0	0.9	1.6	1.2	0.7	0.4
Rent	12.3	13.6	13.6	13.1	9.0	82.7	14.9	19.9	18.0	15.1	9.0
Personnel Expenses	28.9	9.2	9.2	45.5	51.1	72.8	39.7	24.0	17.0	46.5	51.3
Financial Expenses	2.5	3.5	1.9	2.1	2.4	97.3	2.5	3.9	1.9	2.1	2.4
Bank Interest & Charges	1.3	2.5	1.1	0.7	1.0	83.8	1.6	4.6	1.3	0.7	1.0
Professional Fees	1.1	1.0	0.8	1.4	1.3	87.7	1.3	1.2	1.0	1.5	1.3
Franchise Fees	-	-	-	-	-	0.7	3.8	-	-	-	-
Sales and Admin. Expenses	10.8	14.7	10.9	8.4	9.5	100.0	10.8	14.7	10.9	8.4	9.5
Advertising	1.9	2.4	1.7	1.8	1.9	85.9	2.2	3.0	2.2	2.0	1.9
Supplies	7.9	11.3	8.5	5.3	6.7	99.2	8.0	11.3	8.8	5.3	6.7
Delivery	1.0	1.0	0.7	1.4	0.9	46.4	2.1	2.0	1.8	3.4	1.5
Other Expenses	10.7	14.8	6.1	8.8	13.5	89.2	12.0	15.9	8.4	9.2	14.0
Profit (loss)	25.3	32.9	46.1	15.0	7.3	98.7	25.7	32.9	47.1	15.4	7.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit /loss) plus expenses does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 971 - Barber and Beauty Shops

Businesses primarily engaged in providing beauty or hairdressing services

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,166	541	541	542	542
Businesses in sample	150				
Low sales value (\$000's)	(1)	(1)	18	38	70
High sales value (\$000's)	(1)	18	38	70	(1)
			Average (\$000's)		
Assets					
Cash	5	-	-	4	14
Accounts and Notes Receivable	1	-	-	1	5
Inventory	1	-	-	-	3
Other Current Assets	-	-	-	-	1
Total Current Assets	7	-	1	5	23
Fixed Assets	13	1	2	13	35
Less: Accum. Dep. on Fixed Assets	5	-	1	2	15
Other Assets	2	-	-	4	3
Total Assets	17	2	1	20	45
Liabilities and Equity					
Current Loans	1	1	-	1	2
Other Current Liabilities	4	-	-	4	11
Total Current Liabilities	5	1	-	5	12
Mortgages Payable	-	-	-	1	-
Long Term Debt	-	-	-	-	1
Other Liabilities	3	-	-	5	6
Total Liabilities	8	1	1	11	19
Total Equity	9	-	1	9	26

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,166	541	541	542	542
Businesses in sample	150				
Low sales value (\$000's)	(1)	(1)	18	38	70
High sales value (\$000's)	(1)	18	38	70	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	5.4	1.4	4.6	10.0	2.5
Leverage Ratios					
Debt/Equity ratio (times)	-17.8	-38.0	0.4	-42.6	-0.1
Interest Coverage ratio (times)	77.6	14.9	102.7	143.1	23.0
Debt ratio (times)	5.8	0.8	38.7	1.0	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Barber and Beauty Shops (SIC 971)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	369	--	--	--	--
Businesses in sample	7	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	7	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	3	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	11	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	11	--	--	--	--
Payment of Dividends	2	--	--	--	--
Repayment of Long Term Debt	2	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	1	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	17	--	--	--	--
Increase (Decrease) in Net Working Capital	-6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Barber and Beauty Shops (SIC 971)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,379	55,865	3,782	211	148
less than 20	1,364	47,628	3,226	209	145
20 - 99	13	4,041	273	2	3
100 - 499	X	X	244	-	-
500 and over	X	X	39	-	-
1985					
Total	1,432	67,692	5,731	152	...
less than 20	1,403	53,077	4,495	148	
20 - 99	25	8,095	685	2	
100 - 499	X	X	46	1	
500 and over	X	X	505	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,545	372	398	386	389
Total Sales \$	95,247	5,636	10,297	17,725	61,589
Total Expense \$	78,047	2,987	6,110	12,788	56,162
Net Profit (loss) \$	17,200	2,649	4,187	4,937	5,427
Businesses reporting a profit (No.)	1,376	354	364	359	299
Total Sales \$	75,042	5,391	9,346	16,371	43,934
Total Expense \$	57,071	2,684	5,118	11,286	37,983
Net Profit \$	17,971	2,707	4,228	5,085	5,951
Businesses reporting loss (No.)	169	18	34	27	90
Total Sales \$	20,205	245	951	1,354	17,655
Total Expense \$	20,976	303	992	1,502	18,179
Net Loss \$	-771	-58	-41	-148	-524
1983					
All Businesses (No.)	1,849	451	466	468	464
Total Sales \$	106,484	6,265	11,756	22,455	66,008
Total Expense \$	85,507	3,271	6,848	16,973	58,415
Net Profit (loss) \$	20,977	2,994	4,908	5,482	7,593
Businesses reporting a profit (No.)	1,732	438	463	430	401
Total Sales \$	94,636	6,057	11,683	20,581	56,315
Total Expense \$	72,989	3,004	6,763	14,959	48,263
Net Profit \$	21,647	3,053	4,920	5,622	8,052
Businesses reporting a loss (No.)	117	13	3	38	63
Total Sales \$	11,848	208	73	1,874	9,693
Total Expense \$	12,518	267	85	2,014	10,152
Net Loss \$	-670	-59	-12	-140	-459
1984					
All Businesses (No.)	1,664	412	399	432	421
Total Sales \$	93,369	6,535	11,187	21,297	54,350
Total Expense \$	76,806	3,550	7,609	16,464	49,183
Net Profit (loss) \$	16,563	2,985	3,578	4,833	5,167
Businesses reporting a profit (No.)	1,456	391	364	409	292
Total Sales \$	71,803	6,175	10,244	20,325	35,059
Total Expense \$	53,904	3,094	6,393	15,398	29,019
Net Profit \$	17,899	3,081	3,851	4,927	6,040
Businesses reporting a loss (No.)	208	21	35	23	129
Total Sales \$	21,566	360	943	972	19,291
Total Expense \$	22,902	456	1,216	1,066	20,164
Net Loss \$	-1,336	-96	-273	-94	-873
1985					
All Businesses (No.)	2,167	536	541	543	547
Total Sales \$	128,322	7,107	14,135	28,110	78,970
Total Expense \$	108,050	4,194	7,759	22,565	73,532
Net Profit (loss) \$	20,272	2,913	6,376	5,545	5,438
Businesses reporting a profit (No.)	1,941	477	527	516	421
Total Sales \$	104,978	6,216	13,841	26,642	58,279
Total Expense \$	83,104	3,072	7,432	20,973	51,627
Net Profit \$	21,874	3,144	6,409	5,669	6,652
Businesses reporting a loss (No.)	226	59	14	27	126
Total Sales \$	23,344	891	294	1,468	20,691
Total Expense \$	24,946	1,122	327	1,592	21,905
Net Loss \$	-1,602	-231	-33	-124	-1,214

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%				
Number of businesses (estimated)	834	208		208		209		209				
Businesses in sample	51											
Low sales value (\$000's)	(1)											
High sales value (\$000's)	(1)			43		71		99 (1)				
<hr/>												
Selected expense item	Industry Average(2)					% businesses reporting	Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%			
	Percent of sales						Percent of sales					
<hr/>												
Occupancy Expenses	35.8	53.7	34.9	32.8	24.4	100.0	35.8	53.7	34.9	32.8	24.4	
Mortgage Interest	0.4	...	...	...	...	6.9	5.4	...	...	...	...
Depreciation	7.8	17.1	4.2	5.0	5.2	81.0	9.7	23.2	5.9	7.0	5.2	
Repairs & Maintenance	2.4	3.9	1.0	4.0	1.5	87.3	2.8	5.1	1.3	4.0	1.5	
Heat, Light & Telephone	8.9	10.8	8.9	12.0	5.4	97.2	9.2	12.2	8.9	12.0	5.4	
Business & Property Tax	2.0	1.5	3.1	2.2	1.3	89.8	2.2	2.3	3.2	2.3	1.3	
Insurance	1.3	1.1	2.0	1.5	0.8	86.5	1.5	1.6	2.0	1.5	1.0	
Rent	13.0	19.3	15.6	6.5	10.0	75.5	17.2	28.7	21.9	9.1	11.3	
Personnel Expenses	31.0	17.7	29.5	30.8	42.8	94.0	32.9	22.4	30.6	30.8	42.8	
Financial Expenses	6.6	7.1	6.5	8.8	4.8	98.4	6.7	7.6	6.5	8.8	4.8	
Bank Interest & Charges	5.1	4.8	5.5	7.0	3.8	95.8	5.3	5.5	5.5	7.0	3.9	
Professional Fees	1.5	2.3	1.0	1.8	1.0	97.1	1.5	2.6	1.1	1.8	1.0	
Franchise Fees	-	...	...	...	...	1.1	1.9	-	-	-	...
Sales and Admin. Expenses	15.2	23.3	10.6	14.1	13.3	100.0	15.2	23.3	10.6	14.1	13.3	
Advertising	2.7	2.8	1.8	3.1	3.0	82.4	3.2	4.7	2.6	3.1	3.0	
Supplies	7.0	11.4	4.2	5.1	7.0	93.8	7.5	11.6	4.2	5.1	8.7	
Delivery	5.5	9.1	4.6	5.9	3.3	89.8	6.2	10.4	4.8	5.9	4.1	
Other Expenses	12.8	15.2	11.8	8.8	14.3	98.8	12.9	15.2	12.4	8.8	14.3	
Profit (loss)	-1.4	-16.9	6.8	4.7	0.4	100.0	-1.4	-16.9	6.8	4.7	0.4	
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 972 - Laundries and Cleaners

Businesses primarily engaged in providing laundering, dry cleaning, valet, carpet cleaning and linen supply services

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	834	208	208	209	209
Businesses in sample	51				
Low sales value (\$000's)	(1)	(1)	43	71	99
High sales value (\$000's)	(1)	43	71	99	(1)
			Average (\$000's)		
Assets					
Cash	6	-	2	11	11
Accounts and Notes Receivable	4	-	-	1	11
Inventory	3	-	1	1	8
Other Current Assets	1	-	1	1	1
Total Current Assets	13	1	4	14	31
Fixed Assets	79	6	50	62	171
Less. Accum. Dep. on Fixed Assets	40	2	15	26	100
Other Assets	18	1	9	11	43
Total Assets	70	5	48	59	145
Liabilities and Equity					
Current Loans	6	-	7	6	9
Other Current Liabilities	14	1	10	9	31
Total Current Liabilities	20	1	17	15	40
Mortgages Payable	6	-	-	7	15
Long Term Debt	9	1	1	-	28
Other Liabilities	24	1	19	33	39
Total Liabilities	59	2	38	55	122
Total Equity	11	3	10	4	23

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
British Columbia, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	834	208	208	209	209
Businesses in sample	51				
Low sales value (\$000's)	(1)	(1)	43	71	99
High sales value (\$000's)	(1)	43	71	99	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	1.0	0.2	1.8	0.7	0.7
Leverage Ratios					
Debt/Equity ratio (times)	-13.1	-0.1	9.8	-0.1	-39.4
Interest Coverage ratio (times)	2.6	...	14.5	4.1	6.0
Debt ratio (times)	2.0	9.0	0.8	1.0	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Laundries and Cleaners (SIC 972)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	486	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	12	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	13	--	--	--	--
Advances From Owners and Affiliates	6	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	32	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	8	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	11	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	3	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	23	--	--	--	--
Increase (Decrease) in Net Working Capital	9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Laundries and Cleaners (SIC 972)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	706	46,271	3,658	93	77
less than 20	681	25,316	2,040	89	77
20 - 99	20	7,001	539	4	-
100 - 499	4	X	669	-	-
500 and over	X	X	410	-	-
1985					
Total	696	54,483	3,927	69	...
less than 20	667	27,242	1,993	69	
20 - 99	23	10,361	739	-	
100 - 499	5	X	814	-	
500 and over	X	X	381	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
British Columbia, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	724	180	180	182	182
Total Sales \$	77,636	2,902	6,800	14,376	53,558
Total Expense \$	73,558	3,098	5,863	13,894	50,703
Net Profit (loss) \$	4,078	-196	937	482	2,855
Businesses reporting a profit (No.)	452	96	153	94	109
Total Sales \$	46,970	1,526	5,837	7,376	32,231
Total Expense \$	40,904	1,069	4,709	6,363	28,763
Net Profit \$	6,066	457	1,128	1,013	3,468
Businesses reporting loss (No.)	272	84	27	88	73
Total Sales \$	30,666	1,376	963	7,000	21,327
Total Expense \$	32,654	2,029	1,154	7,531	21,940
Net Loss \$	-1,988	-653	-191	-531	-613
1983					
All Businesses (No.)	732	182	184	182	184
Total Sales \$	74,512	3,611	8,050	14,286	48,565
Total Expense \$	69,151	3,624	7,036	12,840	45,651
Net Profit (loss) \$	5,361	-13	1,014	1,446	2,914
Businesses reporting a profit (No.)	535	97	145	152	141
Total Sales \$	58,968	1,757	6,371	11,804	39,036
Total Expense \$	52,021	1,262	5,133	10,101	35,525
Net Profit \$	6,947	495	1,238	1,703	3,511
Businesses reporting a loss (No.)	197	85	39	30	43
Total Sales \$	15,544	1,854	1,679	2,482	9,529
Total Expense \$	17,130	2,362	1,903	2,739	10,126
Net Loss \$	-1,586	-508	-224	-257	-597
1984					
All Businesses (No.)	879	218	189	251	221
Total Sales \$	100,242	4,296	9,784	21,950	64,212
Total Expense \$	95,964	4,267	8,727	20,811	62,159
Net Profit (loss) \$	4,278	29	1,057	1,139	2,053
Businesses reporting a profit (No.)	685	137	136	249	163
Total Sales \$	79,649	2,991	7,216	21,767	47,675
Total Expense \$	73,850	2,535	5,631	20,591	45,093
Net Profit \$	5,799	456	1,585	1,176	2,582
Businesses reporting a loss (No.)	194	81	53	2	58
Total Sales \$	20,593	1,305	2,568	183	16,537
Total Expense \$	22,114	1,732	3,096	220	17,066
Net Loss \$	-1,521	-427	-528	-37	-529
1985					
All Businesses (No.)	835	206	204	211	214
Total Sales \$	89,887	5,619	11,687	18,116	54,465
Total Expense \$	87,762	6,124	11,013	17,142	53,483
Net Profit (loss) \$	2,125	-505	674	974	982
Businesses reporting a profit (No.)	558	116	154	164	124
Total Sales \$	66,545	3,245	8,892	14,749	39,659
Total Expense \$	62,430	2,363	8,020	13,704	38,343
Net Profit \$	4,115	882	872	1,045	1,316
Businesses reporting a loss (No.)	277	90	50	47	90
Total Sales \$	23,342	2,374	2,795	3,367	14,806
Total Expense \$	25,332	3,761	2,993	3,438	15,140
Net Loss \$	-1,990	-1,387	-198	-71	-334

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	550	137		137		138		138			
Businesses in sample	20										
Low sales value (\$000's)	(1)										
High sales value (\$000's)	(1)			19		48		89			
								(1)			
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales					Percent of sales					
Mortgage Interest											
Depreciation	16.3	10.6	16.9	19.0	17.9	98.4	16.6	10.6	16.9	19.0	19.0
Repairs & Maintenance	2.1	...	...	...	...	48.6	4.3	...	...	...	...
Heat, Light & Telephone	1.4	...	...	...	...	33.1	4.4	...	...	...	...
Business & Property Tax	0.6	...	...	...	...	37.6	1.6	...	...	...	...
Insurance	0.5	...	...	...	...	50.8	0.9	...	...	...	...
Rent	2.4	...	...	...	...	32.8	7.4	...	...	...	...
Personnel Expenses	13.9	-	3.1	18.4	28.7	71.2	19.5	-	3.3	18.9	34.5
Financial Expenses	16.5	0.1	51.0	5.5	13.1	93.3	17.7	0.1	57.6	5.5	13.5
Bank Interest & Charges	5.6	0.1	4.6	4.3	11.7	84.0	6.6	0.1	52	6.7	12.1
Professional Fees	11.0	-	46.4	1.1	1.4	73.5	14.9	-	52.4	1.1	1.4
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	23.7	77.0	3.6	16.2	4.1	79.3	29.8	90.2	3.7	16.6	9.2
Advertising	1.3	...	...	...	...	53.9	2.5	-	-	-	-
Supplies	2.2	...	...	...	...	55.3	3.9	-	-	-	-
Delivery	20.2	...	...	...	...	76.3	26.4	-	-	-	-
Other Expenses	12.3	0.9	0.5	16.3	26.7	51.5	24.0	5.9	4.8	16.7	38.9
Profit (loss)	10.3	11.5	17.1	9.1	5.1	100.0	10.3	11.5	17.1	9.1	5.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9911 - Industrial Machinery and Equipment Rental and Leasing

Businesses primarily engaged in the rental or leasing of heavy industrial machinery and equipment.

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	- Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	550	137	137	138	138
Businesses in sample	20				
Low sales value (\$000's)	(1)	(1)	19	48	89
High sales value (\$000's)	(1)	19	48	89	(1)
			Average (\$000's)		
Assets					
Cash	4	-	5	4	8
Accounts and Notes Receivable	9	-	-	7	27
Inventory	6	-	-	4	17
Other Current Assets	9	-	5	-	28
Total Current Assets	29	-	10	15	80
Fixed Assets	227	41	26	138	608
Less Accum. Dep. on Fixed Assets	97	37	4	73	236
Other Assets	19	-	-	2	66
Total Assets	179	4	31	81	517
Liabilities and Equity					
Current Loans	21	-	2	-	73
Other Current Liabilities	50	4	16	9	148
Total Current Liabilities	71	4	17	9	221
Mortgages Payable	18	-	-	13	51
Long Term Debt	17	-	-	-	59
Other Liabilities	60	-	11	48	155
Total Liabilities	166	4	29	70	485
Total Equity	13	-	3	11	32

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
British Columbia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	550	137	137	138	138
Businesses in sample	20				
Low sales value (\$000's)	(1)	(1)	19	48	89
High sales value (\$000's)	(1)	19	48	89	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	1.0	-	0.6	2.2	0.8
Leverage Ratios					
Debt/Equity ratio (times)	-89.4	-10.5	7.3	-25.6	-271.9
Interest Coverage ratio (times)	0.2	...	4.2	1.7	2.7
Debt ratio (times)	0.9	1.1	0.9	0.7	0.9

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	289	--	--	--	--
Businesses in sample	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	43	--	--	--	--
Sale of Fixed Assets	7	--	--	--	--
Increase in Long Term Debt	2	--	--	--	--
Advances From Owners and Affiliates	116	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Sources	-	--	--	--	--
Total	169	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	33	--	--	--	--
Payment of Dividends	19	--	--	--	--
Repayment of Long Term Debt	6	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	90	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	149	--	--	--	--
Increase (Decrease) in Net Working Capital	20	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	101	15,011	580	16	19
less than 20	92	7,027	272	15	17
20 - 99	7	X	273	1	2
100 - 499	X	X	35	-	-
500 and over	-	-	-	-	-
1985					
Total	104	14,016	613	12	...
less than 20	90	6,561	288	10	
20 - 99	11	4,322	190	1	
100 - 499	3	3,133	135	1	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	165	41	41	41	42
Total Sales \$	37,191	913	2,219	6,016	28,043
Total Expense \$	35,096	723	2,100	5,940	26,333
Net Profit (loss) \$	2,095	190	119	76	1,710
Businesses reporting a profit (No.)	96	28	23	25	20
Total Sales \$	20,397	651	1,171	3,828	14,747
Total Expense \$	16,399	390	838	3,201	11,970
Net Profit \$	3,998	261	333	627	2,777
Businesses reporting loss (No.)	69	13	18	16	22
Total Sales \$	16,794	262	1,048	2,188	13,296
Total Expense \$	18,697	333	1,262	2,739	14,363
Net Loss \$	-1,903	-71	-214	-551	-1,067
1983					
All Businesses (No.)	212	52	53	53	54
Total Sales \$	44,520	677	1,687	5,545	36,611
Total Expense \$	43,096	505	1,199	5,279	36,113
Net Profit (loss) \$	1,424	172	488	266	498
Businesses reporting a profit (No.)	140	37	41	32	30
Total Sales \$	23,940	514	1,305	3,188	18,933
Total Expense \$	20,058	269	569	2,650	16,570
Net Profit \$	3,882	245	736	538	2,363
Businesses reporting a loss (No.)	72	15	12	21	24
Total Sales \$	20,580	163	382	2,357	17,678
Total Expense \$	23,038	236	630	2,629	19,543
Net Loss \$	-2,458	-73	-248	-272	-1,865
1984					
All Businesses (No.)	246	32	91	48	75
Total Sales \$	78,649	946	7,388	9,209	61,106
Total Expense \$	82,491	1,450	7,144	10,409	63,488
Net Profit (loss) \$	-3,842	-504	244	-1,200	-2,382
Businesses reporting a profit (No.)	130	11	59	2	58
Total Sales \$	46,235	298	3,818	298	41,821
Total Expense \$	42,931	238	2,917	266	39,510
Net Profit \$	3,304	60	901	32	2,311
Businesses reporting a loss (No.)	116	21	32	46	17
Total Sales \$	32,414	648	3,570	8,911	19,285
Total Expense \$	39,560	1,212	4,227	10,143	23,978
Net Loss \$	-7,146	-564	-657	-1,232	-4,693
1985					
All Businesses (No.)	550	126	123	142	159
Total Sales \$	59,062	1,835	3,035	9,222	44,970
Total Expense \$	55,864	1,614	2,801	8,529	42,920
Net Profit (loss) \$	3,198	221	234	693	2,050
Businesses reporting a profit (No.)	426	86	121	98	121
Total Sales \$	44,763	1,312	2,980	6,209	34,262
Total Expense \$	40,109	993	2,608	5,315	31,193
Net Profit \$	4,654	319	372	894	3,069
Businesses reporting a loss (No.)	124	40	2	44	38
Total Sales \$	14,299	523	55	3,013	10,708
Total Expense \$	15,755	621	193	3,214	11,727
Net Loss \$	-1,456	-98	-138	-201	-1,019

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%
Number of businesses (estimated)	369		92		92		92	93
Businesses in sample	23							
Low sales value (\$000's)	(1)		(1)		45		130	
High sales value (\$000's)	(1)		45		130		219	(1)
Selected expense item	Industry Average(2)					Reporting businesses only (3)		
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%
								Lower middle 25%
Percent of sales								
Occupancy Expenses	30.6	43.7	50.0	26.1	15.9	100.0	30.6	43.7
Mortgage Interest	0.3	...				4.9	7.0	-
Depreciation	15.5	19.0	22.4	15.7	8.6	91.7	16.9	29.6
Repairs & Maintenance	1.7	6.7	0.9	0.3	0.3	74.7	2.3	9.1
Heat, Light & Telephone	2.3	3.4	3.2	1.7	1.8	92.7	2.5	4.9
Business & Property Tax	0.4	0.7	0.2	0.4	0.4	60.9	0.7	1.7
Insurance	0.5	0.3	0.9	0.5	0.4	88.6	0.6	0.2
Rent	9.9	11.7	22.4	7.6	4.3	92.4	10.7	22.4
Personnel Expenses	20.2	9.7	21.1	26.0	19.9	88.9	22.8	21.6
Financial Expenses	3.9	2.8	3.6	4.5	4.0	100.0	3.9	2.8
Bank Interest & Charges	2.1	1.1	2.2	2.4	2.5	80.9	2.6	1.4
Professional Fees	1.4	1.7	1.3	1.0	1.5	92.8	1.5	2.7
Franchise Fees	0.4	...				13.6	2.7	-
Sales and Admin. Expenses	7.6	12.2	8.5	5.7	6.1	100.0	7.6	12.2
Advertising	3.1	5.1	3.5	1.7	3.0	98.6	3.1	5.1
Supplies	2.4	2.0	3.2	2.5	2.2	100.0	2.4	2.0
Delivery	2.1	5.0	1.7	1.5	0.9	81.6	2.5	8.3
Other Expenses	32.0	38.1	2.8	30.1	46.5	91.6	34.9	41.7
Profit (loss)	5.8	-6.5	14.1	7.5	7.6	100.0	5.8	-6.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9912 - Video Movies and Audio-Visual Equipment Rental

Businesses primarily engaged in renting and leasing audio-visual equipment such as: audio-visual equipment rental and leasing, tape recorder rental, television rental, video cassette recorder rental and video movie rental

TABLE 2. Balance Sheet Profile for 1985
 British Columbia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	369	92	92	92	93
Businesses in sample	23				
Low sales value (\$000's)	(1)	(1)	45	130	219
High sales value (\$000's)	(1)	45	130	219	(1)
		Average (\$000's)			
Assets					
Cash	16	-	2	11	42
Accounts and Notes Receivable	2	1	-	1	4
Inventory	25	-	2	15	68
Other Current Assets	4	5	2	3	6
Total Current Assets	47	7	6	30	120
Fixed Assets	99	7	102	123	132
Less Accum. Dep. on Fixed Assets	36	1	39	52	37
Other Assets	14	-	7	2	43
Total Assets	124	13	76	102	258
Liabilities and Equity					
Current Loans	7	1	8	4	15
Other Current Liabilities	31	3	7	39	56
Total Current Liabilities	38	5	14	43	70
Mortgages Payable	-	-	-	-	-
Long Term Debt	5	-	13	6	3
Other Liabilities	48	-	-	33	131
Total Liabilities	92	5	27	81	204
Total Equity	32	8	49	21	54

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
 British Columbia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	369	92	92	92	93
Businesses in sample	23				
Low sales value (\$000's)	(1)	(1)	45	130	219
High sales value (\$000's)	(1)	45	130	219	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	1.2	1.0	0.4	0.9	2.1
Leverage Ratios					
Debt Equity ratio (times)	2.8	-0.7	1.1	-	8.9
Interest Coverage ratio (times)	2.6	...	6.3	4.9	7.2
Debt ratio (times)	0.7	0.9	0.4	0.7	0.8

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	184	--	--	--	--
Businesses in sample	5	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	55	--	--	--	--
Sale of Fixed Assets	3	--	--	--	--
Increase in Long Term Debt	8	--	--	--	--
Advances From Owners and Affiliates	8	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	73	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	51	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	7	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	2	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	61	--	--	--	--
Increase (Decrease) in Net Working Capital	12	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	258	51,519	1,960	61	84
less than 20	243	11,522	447	61	84
20 - 99	8	2,615	101	-	-
100 - 499	4	1,890	73	-	-
500 and over	3	35,492	1,339	-	-
1985					
Total	364	60,742	2,295	42	...
less than 20	344	15,615	688	40	...
20 - 99	13	5,399	237	2	...
100 - 499	4	1,020	44	-	...
500 and over	3	38,708	1,326	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	46	9	13	12	12
Total Sales \$	6,977	139	457	1,229	5,152
Total Expense \$	6,649	22	309	1,202	5,116
Net Profit (loss) \$	328	117	148	27	36
Businesses reporting a profit (No.)	26	3	10	7	6
Total Sales \$	3,614	42	359	593	2,620
Total Expense \$	3,056	122	203	535	2,440
Net Profit \$	558	-80	156	58	180
Businesses reporting loss (No.)	20	6	3	5	6
Total Sales \$	3,363	97	98	636	2,532
Total Expense \$	3,593	144	106	667	2,676
Net Loss \$	-230	-47	-8	-31	-144
1983					
All Businesses (No.)	161	40	40	35	46
Total Sales \$	15,544	727	1,413	2,676	10,728
Total Expense \$	14,196	649	1,260	2,239	10,048
Net Profit (loss) \$	1,348	78	153	437	680
Businesses reporting a profit (No.)	107	22	32	23	30
Total Sales \$	10,246	400	1,143	1,803	6,900
Total Expense \$	8,435	223	921	1,307	5,984
Net Profit \$	1,811	177	222	496	916
Businesses reporting a loss (No.)	54	18	8	12	16
Total Sales \$	5,298	327	270	873	3,828
Total Expense \$	5,761	426	339	932	4,064
Net Loss \$	-463	-99	-69	-59	-236
1984					
All Businesses (No.)	268	37	76	88	67
Total Sales \$	34,313	872	3,316	7,531	22,594
Total Expense \$	33,994	531	3,852	6,629	22,982
Net Profit (loss) \$	319	341	-536	902	-388
Businesses reporting a profit (No.)	191	31	39	84	37
Total Sales \$	22,221	704	1,672	7,200	12,645
Total Expense \$	20,151	330	1,656	6,215	11,950
Net Profit \$	2,070	374	16	985	695
Businesses reporting a loss (No.)	77	6	37	4	30
Total Sales \$	12,092	168	1,644	331	9,949
Total Expense \$	13,843	201	2,196	414	11,032
Net Loss \$	-1,751	-33	-552	-83	-1,083
1985					
All Businesses (No.)	371	80	104	75	112
Total Sales \$	70,437	2,175	11,176	14,202	42,884
Total Expense \$	65,678	2,263	9,789	13,279	40,347
Net Profit (loss) \$	4,759	-88	1,387	923	2,537
Businesses reporting a profit (No.)	235	44	58	55	78
Total Sales \$	43,403	1,209	7,469	10,123	24,602
Total Expense \$	37,444	1,058	6,036	9,100	21,250
Net Profit \$	5,959	151	1,433	1,023	3,352
Businesses reporting a loss (No.)	136	36	46	20	34
Total Sales \$	27,034	966	3,707	4,079	18,282
Total Expense \$	28,234	1,205	3,753	4,179	19,097
Net Loss \$	-1,200	-239	-46	-100	-815

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Welding (SIC 9942)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%				
Number of businesses (estimated)	721	180		180		180		181				
Businesses in sample	49											
Low sales value (\$000's)	(1)			(1)		23		35				
High sales value (\$000's)	(1)			23		35		62 (1)				
Selected expense item	Industry Average(2)					Reporting businesses only (3)						
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
	Percent of sales					Percent of sales						
Occupancy Expenses	20.0	25.3	24.8	22.6	8.1	100.0	20.0	25.3	24.8	22.6	8.1	
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-	
Depreciation	8.5	12.6	14.5	5.5	3.2	89.6	9.5	16.4	16.4	6.0	3.2	
Repairs & Maintenance	2.4	0.4	2.1	5.7	0.6	47.1	5.1	3.9	3.0	10.9	1.1	
Heat, Light & Telephone	2.8	3.1	2.1	4.0	1.5	88.7	3.1	3.6	2.5	4.0	1.9	
Business & Property Tax	0.5	1.3	0.1	0.4	0.5	45.6	1.2	2.4	0.3	0.9	0.8	
Insurance	1.8	2.3	1.4	2.8	0.6	79.4	2.3	2.6	1.6	3.8	0.9	
Rent	4.0	5.6	4.5	4.3	1.7	40.7	9.7	37.2	6.7	9.2	4.8	
Personnel Expenses	20.6	4.3	16.3	19.0	40.6	77.7	26.5	8.3	27.6	19.9	42.5	
Financial Expenses	2.4	2.1	2.6	3.6	1.2	92.6	2.6	2.7	2.6	3.8	1.2	
Bank Interest & Charges	1.2	1.1	0.5	2.2	0.6	84.4	1.4	1.7	0.6	2.4	0.6	
Professional Fees	1.3	1.0	2.1	1.4	0.6	88.4	1.4	1.6	2.1	1.5	0.7	
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	
Sales and Admin. Expenses	16.6	23.2	16.3	17.3	10.2	100.0	16.6	23.2	16.3	17.3	10.2	
Advertising	0.7	0.4	0.9	0.9	0.7	79.5	0.9	0.6	1.1	1.0	0.9	
Supplies	10.5	11.1	9.6	14.5	6.0	95.1	11.0	12.6	10.6	14.5	6.0	
Delivery	5.5	11.8	5.8	2.0	3.5	71.1	7.7	11.8	9.4	4.4	4.3	
Other Expenses	22.7	23.8	15.2	24.2	26.1	97.1	23.4	27.1	15.2	24.2	26.1	
Profit (loss)	17.7	21.4	24.8	13.3	13.8	94.5	18.8	21.4	24.8	13.3	17.6	
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9942 - Welding

Business primarily engaged in repair work by welding such as acetylene welding service, blacksmith service, brazing welding service, electric welding service (exc. construction site), welding repair work, and welding shops.

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	721	180	180	180	181
Businesses in sample	49				
Low sales value (\$000's)	(1)	(1)	23	35	62
High sales value (\$000's)	(1)	23	35	62	(1)
		Average (\$000's)			
Assets					
Cash	3	-	-	3	8
Accounts and Notes Receivable	11	1	-	2	39
Inventory	5	1	-	1	17
Other Current Assets	-	-	-	-	1
Total Current Assets	19	2	1	6	66
Fixed Assets	31	4	11	26	79
Less. Accum. Dep. on Fixed Assets	15	-	6	17	34
Other Assets	4	-	-	-	14
Total Assets	39	5	6	15	124
Liabilities and Equity					
Current Loans	2	-	-	-	9
Other Current Liabilities	10	-	4	5	27
Total Current Liabilities	12	-	4	6	36
Mortgages Payable	-	-	-	-	-
Long Term Debt	2	-	-	3	6
Other Liabilities	5	-	-	3	17
Total Liabilities	20	-	4	12	59
Total Equity	19	5	1	3	65

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
British Columbia, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	721	180	180	180	181
Businesses in sample	49				
Low sales value (\$000's)	(1)	(1)	23	35	62
High sales value (\$000's)	(1)	23	35	62	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	9.9	43.9	1.4	1.0	12.7
Leverage Ratios					
Debt-Equity ratio (times)	1.0	-	8.2	0.8	-1.7
Interest Coverage ratio (times)	110.7	41.1	61.6	76.0	228.0
Debt ratio (times)	0.6	-	0.8	1.0	0.4

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Welding (SIC 9942)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	233	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	22	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	4	--	--	--	--
Advances From Owners and Affiliates	3	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	31	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	10	--	--	--	--
Payment of Dividends	6	--	--	--	--
Repayment of Long Term Debt	6	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv From Owners and Affil.	8	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	31	--	--	--	--
Increase (Decrease) in Net Working Capital	-	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Welding (SIC 9942)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	347	14,070	571	55	35
less than 20	345	X	530	55	35
20 - 99	X	X	41	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	320	16,840	859	34	...
less than 20	313	13,423	686	33	...
20 - 99	7	3,417	173	1	...
100 - 499	-	-	-	-	...
500 and over	-	-	-	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
British Columbia, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	682	170	170	171	171
Total Sales \$	61,080	2,883	5,887	9,541	42,769
Total Expense \$	54,355	2,216	4,421	7,241	40,477
Net Profit (loss) \$	6,725	667	1,466	2,300	2,292
Businesses reporting a profit (No.)	469	113	131	114	111
Total Sales \$	40,681	1,898	4,507	6,274	28,002
Total Expense \$	31,952	1,047	2,854	3,842	24,209
Net Profit \$	8,729	851	1,653	2,432	3,793
Businesses reporting loss (No.)	213	57	39	57	60
Total Sales \$	20,399	985	1,380	3,267	14,767
Total Expense \$	22,403	1,169	1,567	3,399	16,268
Net Loss \$	-2,004	-184	-187	-132	-1,501
1983					
All Businesses (No.)	753	186	185	192	190
Total Sales \$	52,465	2,552	5,189	9,125	35,599
Total Expense \$	46,289	1,950	3,353	7,087	33,899
Net Profit (loss) \$	6,176	602	1,836	2,038	1,700
Businesses reporting a profit (No.)	638	169	162	165	142
Total Sales \$	37,369	2,295	4,450	7,849	22,775
Total Expense \$	29,799	1,608	2,517	5,660	20,014
Net Profit \$	7,570	687	1,933	2,189	2,761
Businesses reporting a loss (No.)	115	17	23	27	48
Total Sales \$	15,096	257	739	1,276	12,824
Total Expense \$	16,490	342	836	1,427	13,885
Net Loss \$	-1,394	-85	-97	-151	-1,061
1984					
All Businesses (No.)	738	181	187	169	201
Total Sales \$	53,507	2,307	5,176	7,266	38,758
Total Expense \$	48,463	1,511	4,301	4,648	38,003
Net Profit (loss) \$	5,044	796	875	2,618	755
Businesses reporting a profit (No.)	567	181	127	167	92
Total Sales \$	37,300	2,307	3,357	7,157	24,479
Total Expense \$	28,933	1,511	1,781	4,537	21,104
Net Profit \$	8,367	796	1,576	2,620	3,375
Businesses reporting a loss (No.)	171	-	60	2	109
Total Sales \$	16,207	-	1,819	109	14,279
Total Expense \$	19,530	-	2,520	111	16,899
Net Loss \$	-3,323	-	-701	-2	-2,620
1985					
All Businesses (No.)	721	177	156	206	182
Total Sales \$	68,945	3,120	4,039	10,012	51,774
Total Expense \$	60,198	2,512	2,757	8,097	46,832
Net Profit (loss) \$	8,747	608	1,282	1,915	4,942
Businesses reporting a profit (No.)	582	144	153	118	167
Total Sales \$	62,963	2,635	3,948	5,699	50,681
Total Expense \$	53,734	1,846	2,634	3,565	45,689
Net Profit \$	9,229	789	1,314	2,134	4,992
Businesses reporting a loss (No.)	139	33	3	88	15
Total Sales \$	5,982	485	91	4,313	1,093
Total Expense \$	6,464	666	123	4,532	1,143
Net Loss \$	-482	-181	-32	-219	-50

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	2,219	554		555		555		555			
Businesses in sample	134										
Low sales value (\$000's)	(1)			(1)		19		31			
High sales value (\$000's)	(1)			19		31		53			
								(1)			
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales					Percent of sales					
Occupancy Expenses	11.3	14.7	13.6	8.4	8.5	99.8	11.3	14.8	13.6	8.4	8.5
Mortgage Interest	0.1	...	...	...	...	2.2	2.4	...	...	...	...
Depreciation	4.6	5.5	5.8	3.0	4.0	80.9	5.7	7.5	8.0	3.4	4.5
Repairs & Maintenance	0.5	0.9	0.4	0.3	0.4	32.1	1.5	2.4	1.1	1.3	1.0
Heat, Light & Telephone	2.3	2.7	3.3	1.3	1.8	73.8	3.1	3.8	4.3	2.2	2.0
Business & Property Tax	0.7	0.9	1.3	0.4	0.2	54.1	1.3	1.6	2.3	0.7	0.4
Insurance	1.7	2.7	2.0	1.2	0.9	87.7	1.9	3.0	2.3	1.2	1.2
Rent	1.5	1.9	0.6	2.1	1.3	38.1	3.9	4.9	3.4	6.1	2.2
Personnel Expenses	32.2	17.9	...	44.0	59.1	83.0	38.8	24.1	...	50.3	59.1
Financial Expenses	2.9	2.8	2.2	2.1	4.4	92.9	3.1	3.2	2.5	2.2	4.4
Bank Interest & Charges	1.5	1.9	1.4	0.9	1.9	78.4	1.9	3.0	2.0	1.0	2.1
Professional Fees	1.4	0.9	0.8	1.2	2.5	83.5	1.6	1.0	1.2	1.4	2.5
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	17.7	19.8	...	16.5	14.6	100.0	17.7	19.8	...	16.5	14.6
Advertising	1.4	1.2	...	1.9	1.8	64.4	2.2	1.9	2.5	3.0	1.8
Supplies	8.2	9.1	8.2	8.8	6.9	97.8	8.4	9.6	8.5	8.9	6.9
Delivery	8.0	9.5	10.9	5.9	6.0	96.5	8.3	10.3	11.2	6.0	6.0
Other Expenses	10.3	10.4	11.8	10.2	8.8	89.1	11.6	11.8	12.4	13.8	8.9
Profit (loss)	25.6	34.5	...	18.7	4.6	96.5	26.5	34.5	...	18.7	4.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 995 Services to Buildings and Dwellings

Businesses primarily engaged in disinfecting and exterminating, window cleaning, janitorial and other services to buildings and dwellings

TABLE 2. Balance Sheet Profile for 1985
British Columbia. Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,219	554	555	555	555
Businesses in sample	134				
Low sales value (\$000's)	(1)	(1)	19	31	53
High sales value (\$000's)	(1)	19	31	53	(1)
		Average (\$000's)			
Assets					
Cash	5	-	1	1	17
Accounts and Notes Receivable	3	-	-	1	12
Inventory	-	-	-	1	1
Other Current Assets	1	-	-	-	4
Total Current Assets	10	-	1	3	35
Fixed Assets	18	1	10	6	55
Less: Accum. Dep. on Fixed Assets	7	-	3	3	23
Other Assets	3	-	-	2	11
Total Assets	24	1	8	9	78
Liabilities and Equity					
Current Loans	2	-	-	-	7
Other Current Liabilities	6	-	-	4	20
Total Current Liabilities	8	-	-	4	27
Mortgages Payable	1	-	-	-	3
Long Term Debt	2	-	-	-	6
Other Liabilities	9	-	6	3	27
Total Liabilities	19	-	6	7	63
Total Equity	5	1	1	2	15

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia. Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,219	554	555	555	555
Businesses in sample	134				
Low sales value (\$000's)	(1)	(1)	19	31	53
High sales value (\$000's)	(1)	19	31	53	(1)
		Average			
Liquidity Ratio					
Current ratio (times)	1.8	0.7	4.9	1.4	1.5
Leverage Ratios					
Debt/Equity ratio (times)	16.2	0.4	174.0	-27.0	-2.7
Interest Coverage ratio (times)	102.8	39.9	213.0	127.5	33.1
Debt ratio (times)	0.9	0.3	0.7	1.0	1.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Services to Buildings and Dwellings (SIC 995)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	606	--	--	--	--
Businesses in sample	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	3	--	--	--	--
Sale of Fixed Assets	2	--	--	--	--
Increase in Long Term Debt	4	--	--	--	--
Advances From Owners and Affiliates	6	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	1	--	--	--	--
Total	17	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	6	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	7	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	3	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	18	--	--	--	--
Increase (Decrease) in Net Working Capital	-1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,005	57,019	5,824	240	144
less than 20	960	26,453	2,641	237	140
20 - 99	32	9,682	992	3	2
100 - 499	10	15,532	1,630	-	2
500 and over	3	5,352	561	-	-
1985					
Total	1,116	65,764	6,546	197	
less than 20	1,063	30,342	2,948	194	
20 - 99	38	12,390	1,238	2	
100 - 499	10	16,156	1,656	1	
500 and over	5	6,876	704	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
 British Columbia, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,596	397	398	399	402
Total Sales \$	108,458	5,141	8,395	16,362	78,560
Total Expense \$	90,918	2,662	4,318	11,376	72,562
Net Profit (loss) \$	17,540	2,479	4,077	4,986	5,998
Businesses reporting a profit (No.)	1,339	369	371	337	262
Total Sales \$	75,443	4,812	7,716	13,654	49,261
Total Expense \$	56,382	2,211	3,543	8,435	42,193
Net Profit \$	19,061	2,601	4,173	5,219	7,068
Businesses reporting loss (No.)	257	28	27	62	140
Total Sales \$	33,015	329	679	2,708	29,299
Total Expense \$	34,536	451	775	2,941	30,369
Net Loss \$	-1,521	-122	-96	-233	-1,070
1983					
All Businesses (No.)	2,095	519	508	543	525
Total Sales \$	127,437	6,734	10,259	17,796	92,648
Total Expense \$	103,191	3,802	5,324	11,382	82,683
Net Profit (loss) \$	24,246	2,932	4,935	6,414	9,965
Businesses reporting a profit (No.)	1,890	483	474	492	441
Total Sales \$	110,541	6,226	9,540	15,871	78,904
Total Expense \$	84,943	3,245	4,390	9,183	68,125
Net Profit \$	25,598	2,981	5,150	6,688	10,779
Businesses reporting a loss (No.)	205	36	34	51	84
Total Sales \$	16,896	508	719	1,925	13,744
Total Expense \$	18,248	557	934	2,199	14,558
Net Loss \$	-1,352	-49	-215	-274	-814
1984					
All Businesses (No.)	2,148	533	538	539	538
Total Sales \$	106,240	7,413	11,353	22,093	65,381
Total Expense \$	86,603	4,002	7,421	15,441	59,739
Net Profit (loss) \$	19,637	3,411	3,932	6,652	5,642
Businesses reporting a profit (No.)	1,992	513	485	527	467
Total Sales \$	88,003	7,189	10,229	21,601	48,984
Total Expense \$	65,908	3,767	5,938	14,849	41,354
Net Profit \$	22,095	3,422	4,291	6,752	7,630
Businesses reporting a loss (No.)	156	20	53	12	71
Total Sales \$	18,237	224	1,124	492	16,397
Total Expense \$	20,695	235	1,483	592	18,385
Net Loss \$	-2,458	-11	-359	-100	-1,988
1985					
All Businesses (No.)	2,220	550	557	547	566
Total Sales \$	130,748	7,597	13,225	23,016	86,910
Total Expense \$	111,038	4,730	7,173	17,799	81,336
Net Profit (loss) \$	19,710	2,867	6,052	5,217	5,574
Businesses reporting a profit (No.)	1,941	512	548	461	420
Total Sales \$	106,573	7,004	12,992	18,950	67,627
Total Expense \$	83,628	4,058	6,935	13,474	59,161
Net Profit \$	22,945	2,946	6,057	5,476	8,466
Businesses reporting a loss (No.)	279	38	9	86	146
Total Sales \$	24,175	593	233	4,066	19,283
Total Expense \$	27,410	672	238	4,325	22,175
Net Loss \$	-3,235	-79	-5	-259	-2,892

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
 British Columbia, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	1,674	418		418		419		419			
Businesses in sample	105										
Low sales value (\$000's)	(1)			(1)							
High sales value (\$000's)	(1)			18	27		27	51			
								(1)			
Selected expense item	Industry Average(2)					Reporting businesses only (3)					
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% businesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales					Percent of sales					
Occupancy Expenses	11.8	16.0	14.3	8.9	8.0	99.7	11.8	16.2	14.3	8.9	8.0
Mortgage Interest	0.1	..	..	..	..	2.6	2.4	..	..	..	..
Depreciation	5.1	6.6	6.0	4.3	3.5	83.4	6.1	8.2	7.4	5.1	4.0
Repairs & Maintenance	0.5	1.0	0.3	0.4	0.3	31.6	1.6	2.7	0.8	1.7	1.0
Heat, Light & Telephone	2.3	2.8	3.7	1.5	1.2	71.9	3.2	4.1	5.4	1.9	1.6
Business & Property Tax	0.8	1.0	1.6	0.3	0.2	50.1	1.5	2.2	3.0	0.6	0.3
Insurance	1.8	2.9	2.1	1.2	1.0	91.3	1.9	3.1	2.4	1.2	1.1
Rent	1.3	1.8	0.6	1.1	1.8	37.5	3.6	4.6	4.3	5.5	2.5
Personnel Expenses	34.1	18.0	8.3	42.6	64.4	82.2	41.5	24.2	12.1	51.1	64.4
Financial Expenses	3.2	3.1	2.1	2.6	4.6	94.0	3.4	3.4	2.4	2.7	4.6
Bank Interest & Charges	1.7	2.2	1.2	1.4	1.9	79.2	2.1	3.6	1.8	1.5	2.0
Professional Fees	1.5	0.9	0.9	1.2	2.7	87.5	1.7	1.0	1.3	1.4	2.7
Franchise Fees	..	..	..	..	..	..	..	..	..	..	..
Sales and Admin. Expenses	15.9	19.9	20.2	10.5	13.1	100.0	15.9	19.9	20.2	10.5	13.1
Advertising	1.1	1.1	1.0	0.8	1.3	59.9	1.8	1.7	3.4	1.5	1.6
Supplies	6.9	8.2	8.7	3.6	6.9	97.3	7.1	8.7	9.0	3.7	6.9
Delivery	8.0	10.7	10.4	6.1	4.9	97.4	8.2	10.7	11.2	6.3	4.9
Other Expenses	9.6	9.5	12.3	11.4	5.8	89.4	10.7	10.3	12.5	14.3	6.6
Profit (loss)	25.4	33.4	42.9	24.0	4.0	95.7	26.6	33.4	52.1	24.0	4.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	..	..	..	..	..

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = Total weighted expenditure on a given item $\times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9953 - Janitorial Services

Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as char service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning.

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,674	418	418	419	419
Businesses in sample	105				
Low sales value (\$000's)	(1)	(1)	18	27	51
High sales value (\$000's)	(1)	18	27	51	(1)
			Average (\$000's)		
Assets					
Cash	1	-	1	-	4
Accounts and Notes Receivable	3	-	-	1	9
Inventory	-	-	-	-	1
Other Current Assets	1	-	-	-	4
Total Current Assets	6	-	1	2	18
Fixed Assets	16	1	10	6	43
Less Accum. Dep. on Fixed Assets	5	-	4	1	15
Other Assets	2	-	-	-	6
Total Assets	18	1	8	7	52
Liabilities and Equity					
Current Loans	2	-	-	-	6
Other Current Liabilities	5	-	-	2	15
Total Current Liabilities	6	-	-	2	20
Mortgages Payable	-	-	-	-	-
Long Term Debt	2	-	-	-	7
Other Liabilities	8	-	7	3	21
Total Liabilities	16	-	7	5	48
Total Equity	2	1	1	1	4

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
British Columbia, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,674	418	418	419	419
Businesses in sample	105				
Low sales value (\$000's)	(1)	(1)	18	27	51
High sales value (\$000's)	(1)	18	27	51	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	1.6	0.7	5.4	0.8	1.2
Leverage Ratios					
Debt Equity ratio (times)	24.9	0.4	239.9	-	-17.1
Interest Coverage ratio (times)	57.1	25.6	106.1	73.3	33.9
Debt ratio (times)	0.9	0.3	0.9	1.1	1.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Janitorial Services (SIC 9953)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	469	--	--	--	--
Businesses in sample	9	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	-	--	--	--	--
Sale of Fixed Assets	2	--	--	--	--
Increase in Long Term Debt	5	--	--	--	--
Advances From Owners and Affiliates	5	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	13	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	2	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	8	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	4	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	15	--	--	--	--
Increase (Decrease) in Net Working Capital	-2	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,005	57,019	5,824	240	144
less than 20	960	26,453	2,641	237	140
20 - 99	32	9,682	992	3	2
100 - 499	10	15,532	1,630	-	2
500 and over	3	5,352	561	-	-
1985					
Total	1,116	65,764	6,546	197	...
less than 20	1,063	30,342	2,948	194	...
20 - 99	38	12,390	1,238	2	...
100 - 499	10	16,156	1,656	1	...
500 and over	5	6,876	704	-	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
British Columbia, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,212	299	306	304	303
Total Sales \$	64,365	3,769	6,046	10,909	43,641
Total Expense \$	50,188	1,702	2,674	6,890	38,902
Net Profit (loss) \$	14,197	2,067	3,372	4,019	4,739
Businesses reporting a profit (No.)	1,065	292	301	256	216
Total Sales \$	47,614	3,691	5,927	9,188	28,808
Total Expense \$	32,631	1,608	2,526	5,000	23,497
Net Profit \$	14,983	2,083	3,401	4,188	5,311
Businesses reporting loss (No.)	147	7	5	48	87
Total Sales \$	16,751	78	119	1,721	14,833
Total Expense \$	17,537	94	148	1,890	15,405
Net Loss \$	-786	-16	-29	-169	-572
1983					
All Businesses (No.)	1,616	400	398	411	407
Total Sales \$	82,669	5,123	7,766	11,708	58,072
Total Expense \$	63,445	2,652	4,044	6,739	50,010
Net Profit (loss) \$	19,224	2,471	3,722	4,969	8,062
Businesses reporting a profit (No.)	1,490	393	367	379	351
Total Sales \$	73,825	5,031	7,108	10,579	51,107
Total Expense \$	53,591	2,548	3,181	5,380	42,482
Net Profit \$	20,234	2,483	3,927	5,199	8,625
Businesses reporting a loss (No.)	126	7	31	32	56
Total Sales \$	8,844	92	658	1,129	6,965
Total Expense \$	9,854	104	863	1,359	7,528
Net Loss \$	-1,010	-12	-205	-230	-563
1984					
All Businesses (No.)	1,592	396	399	398	399
Total Sales \$	86,184	5,676	8,948	18,126	53,434
Total Expense \$	72,501	2,897	5,352	13,287	50,965
Net Profit (loss) \$	13,683	2,779	3,596	4,839	2,469
Businesses reporting a profit (No.)	1,452	376	356	386	334
Total Sales \$	70,068	5,452	8,007	17,634	38,975
Total Expense \$	54,296	2,662	4,367	12,695	34,572
Net Profit \$	15,772	2,790	3,640	4,939	4,403
Businesses reporting a loss (No.)	140	20	43	12	65
Total Sales \$	16,116	224	941	492	14,459
Total Expense \$	18,205	235	985	592	16,393
Net Loss \$	-2,089	-11	-44	-100	-1,934
1985					
All Businesses (No.)	1,674	411	417	425	421
Total Sales \$	92,833	5,670	9,457	17,638	60,068
Total Expense \$	79,331	3,537	5,322	13,528	56,944
Net Profit (loss) \$	13,502	2,133	4,135	4,110	3,124
Businesses reporting a profit (No.)	1,454	373	417	343	321
Total Sales \$	72,578	5,077	9,457	13,774	44,270
Total Expense \$	55,947	2,865	5,322	9,413	38,347
Net Profit \$	16,631	2,212	4,135	4,361	5,923
Businesses reporting a loss (No.)	220	38	-	82	100
Total Sales \$	20,255	593	-	3,864	15,798
Total Expense \$	23,384	672	-	4,115	18,597
Net Loss \$	-3,129	-79	-	-251	-2,799

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
British Columbia, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	349	87		87		87		88			
Businesses in sample	39										
Low sales value (\$000's)	(1)			(1)							
High sales value (\$000's)	(1)			57	57 119		119 453				
<hr/>											
Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%		
	Percent of sales						Percent of sales				
Cost of Sales	20.6	-	5.7	0.2	70.9	22.7	90.6	-	89.5	84.6	90.8
Occupancy Expenses	19.7	22.5	32.4	17.9	3.1	100.0	19.7	22.5	32.4	17.9	3.1
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	4.1	6.1	6.3	3.6	0.5	95.6	4.3	6.1	6.3	3.6	0.6
Repairs & Maintenance	0.9	2.1	0.8	1.1	0.2	55.5	1.6	2.1	3.8	1.1	0.6
Heat, Light & Telephone	7.2	6.4	14.5	4.4	0.9	100.0	7.2	6.4	14.5	4.4	0.9
Business & Property Tax	1.0	0.4	2.3	0.4	0.2	64.3	1.6	0.4	4.2	1.0	0.3
Insurance	0.5	1.5	0.2	0.5	0.1	66.3	0.7	1.5	0.9	0.5	0.2
Rent	5.9	6.0	8.3	7.8	1.1	88.8	6.7	7.0	10.2	7.8	1.2
Personnel Expenses	43.2	38.1	...	46.6	12.4	97.8	44.2	44.5	...	46.6	12.4
Financial Expenses	8.0	9.7	15.3	3.7	1.7	99.9	8.0	9.7	15.3	3.7	1.7
Bank Interest & Charges	3.1	8.1	3.8	1.6	0.8	99.9	3.1	8.1	3.8	1.6	0.8
Professional Fees	4.9	1.6	11.5	2.1	0.9	99.6	4.9	1.6	11.5	2.1	0.9
Franchise Fees	-	...	...	...	...	1.9	0.5	-	...	...	...
Sales and Admin. Expenses	12.4	8.8	...	10.2	2.6	100.0	12.4	8.8	...	10.2	2.6
Advertising	7.2	3.6	...	4.9	0.9	98.5	7.3	3.6	...	4.9	1.0
Supplies	4.3	5.1	7.4	2.9	1.0	93.5	4.6	5.1	9.1	2.9	1.0
Delivery	1.0	0.1	0.7	2.4	0.6	61.6	1.6	0.8	1.6	2.7	0.7
Fuel Expense	-	...	...	...	...	3.9	0.3	-	...	...	...
Other Expenses	9.5	9.9	12.0	7.4	7.8	100.0	9.5	9.9	12.0	7.4	7.8
Profit (loss)	-13.4	11.1	...	14.0	1.5	93.5	-14.3	11.1	...	14.0	1.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9961 - Ticket and Travel Agencies

Businesses primarily engaged in furnishing travel information, acting as agents in arranging tours, accommodation and transportation for travellers or acting as independent agencies for transportation establishments

TABLE 2. Balance Sheet Profile for 1985
British Columbia, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	349	87	87	87	88
Businesses in sample	39				
Low sales value (\$000's)	(1)	(1)	57	119	453
High sales value (\$000's)	(1)	57	119	453	(1)
			Average (\$000's)		
Assets					
Cash	31	34	13	61	25
Accounts and Notes Receivable	23	-	23	15	44
Inventory	-	-	-	-	-
Other Current Assets	5	1	4	1	10
Total Current Assets	59	35	40	77	79
Fixed Assets	47	8	65	39	55
Less. Accum. Dep. on Fixed Assets	19	3	22	23	19
Other Assets	74	-	183	19	26
Total Assets	161	39	266	111	141
Liabilities and Equity					
Current Loans	1	-	1	-	4
Other Current Liabilities	38	9	29	54	52
Total Current Liabilities	40	9	31	54	56
Mortgages Payable	-	-	-	-	-
Long Term Debt	1	-	-	-	2
Other Liabilities	36	23	60	4	42
Total Liabilities	76	32	90	58	100
Total Equity	85	7	176	53	41

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
British Columbia, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	349	87	87	87	88
Businesses in sample	39				
Low sales value (\$000's)	(1)	(1)	57	119	453
High sales value (\$000's)	(1)	57	119	453	(1)
			Average		
Liquidity Ratio					
Current ratio (times)	1.9	3.7	1.4	1.6	1.8
Leverage Ratios					
Debt/Equity ratio (times)	2.1	4.6	1.1	2.8	1.5
Interest Coverage ratio (times)	...	2.3	...	15.0	1.0
Debt ratio (times)	0.6	0.8	0.4	0.6	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
British Columbia, Ticket and Travel Agencies (SIC 9961)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	312	--	--	--	--
Businesses in sample	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
		Average (\$000's)			
Source of Funds					
From Operations	8	--	--	--	--
Sale of Fixed Assets	6	--	--	--	--
Increase in Long Term Debt	5	--	--	--	--
Advances From Owners and Affiliates	5	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	2	--	--	--	--
Sale of Investments	16	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	42	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	9	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	8	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	4	--	--	--	--
Repayment of Adv. From Owners and Affil	3	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	1	--	--	--	--
Total	26	--	--	--	--
Increase (Decrease) in Net Working Capital	16	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
British Columbia, Ticket and Travel Agencies (SIC 9961)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	471	46,101	2,630	64	42
less than 20	438	24,203	1,391	63	41
20 - 99	24	10,282	569	1	1
100 - 499	7	8,019	463	-	-
500 and over	X	X	207	-	-
1985					
Total	477	47,580	2,604	41	...
less than 20	447	27,888	1,545	37	
20 - 99	19	9,564	498	3	
100 - 499	8	6,999	388	-	
500 and over	3	3,129	173	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours. Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
British Columbia, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	295	73	74	74	74
Total Sales \$	95,889	2,777	7,377	16,151	69,584
Total Expense \$	94,967	2,702	7,038	16,158	69,069
Net Profit (loss) \$	922	75	339	-7	515
Businesses reporting a profit (No.)	174	45	45	44	40
Total Sales \$	47,238	1,773	4,417	8,669	32,379
Total Expense \$	43,753	1,308	3,614	7,861	30,970
Net Profit \$	3,485	465	803	808	1,409
Businesses reporting loss (No.)	121	28	29	30	34
Total Sales \$	48,651	1,004	2,960	7,482	37,205
Total Expense \$	51,214	1,394	3,424	8,297	38,099
Net Loss \$	-2,563	-390	-464	-815	-894
1983					
All Businesses (No.)	301	75	75	76	75
Total Sales \$	115,267	3,245	7,796	22,254	81,972
Total Expense \$	113,323	3,346	7,711	21,163	81,103
Net Profit (loss) \$	1,944	-101	85	1,091	869
Businesses reporting a profit (No.)	186	37	42	56	51
Total Sales \$	78,860	1,609	4,492	16,226	56,533
Total Expense \$	74,615	1,194	3,716	14,512	55,193
Net Profit \$	4,245	415	776	1,714	1,340
Businesses reporting a loss (No.)	115	38	33	20	24
Total Sales \$	36,407	1,636	3,304	6,028	25,439
Total Expense \$	38,708	2,152	3,995	6,651	25,910
Net Loss \$	-2,301	-516	-691	-623	-471
1984					
All Businesses (No.)	278	48	78	82	70
Total Sales \$	109,046	1,169	4,700	23,478	79,699
Total Expense \$	110,521	772	7,164	23,540	79,045
Net Profit (loss) \$	-1,475	397	-2,464	-62	654
Businesses reporting a profit (No.)	121	15	7	47	52
Total Sales \$	64,541	435	392	5,752	57,962
Total Expense \$	62,666	240	280	5,510	57,116
Net Profit \$	1,875	195	112	242	846
Businesses reporting a loss (No.)	157	33	71	35	18
Total Sales \$	44,505	734	4,308	17,726	21,737
Total Expense \$	47,855	1,012	6,884	18,030	21,929
Net Loss \$	-3,350	-278	-2,576	-304	-192
1985					
All Businesses (No.)	363	62	95	114	92
Total Sales \$	129,625	3,100	6,374	20,973	99,178
Total Expense \$	127,809	2,664	10,042	18,090	97,013
Net Profit (loss) \$	1,816	436	-3,668	2,883	2,165
Businesses reporting a profit (No.)	256	62	43	97	54
Total Sales \$	75,318	3,100	3,164	14,802	54,252
Total Expense \$	68,821	2,664	3,159	11,595	51,403
Net Profit \$	6,497	436	5	3,207	2,849
Businesses reporting a loss (No.)	107	-	52	17	38
Total Sales \$	54,307	-	3,210	6,171	44,926
Total Expense \$	58,988	-	6,883	6,495	45,610
Net Loss \$	-4,681	-	-3,673	-324	-684

(1)These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

Appendix A

Selected Publications Relating to Small Business

Catalogue

61-231 **Small Business in Canada: A Statistical Profile 1982-1984**, Bil.

61-521 **Small Business In Canada: A Statistical Profile 1981-1983**, (Annual), Bil.

These publications provide a detailed distribution of businesses by size and by province for all industries where small businesses have a significant presence. At the Canada level, balance sheet and income statement data are displayed.

61-522 **Sales per Selling Area of Independent Retailers - 1986**, Bil.

This study covers 37 kinds of retail business. Data are presented in quartile ranges based on average sales per square foot/metre of selling area and average sales per square foot/metre of total area by kind of business for Canada, provinces and territories.

Small Business Profiles (Annual)

61-601E Canada
61-602E Newfoundland
61-603E Prince Edward Island
61-604E Nova Scotia
61-605E New Brunswick
61-606E Quebec
61-607E Ontario
61-608E Manitoba
61-609E Saskatchewan
61-610E Alberta
61-611E British Columbia
61-612E Yukon
61-613E Northwest Territories

61-614E (SIC 622)	Appliance, Television, Radio and Stereo Stores
61-614E (SIC 971)	Barber and Beauty Shops
61-614E (SIC 7721)	Computer Services
61-614E (SIC 4564)	Dry Bulk Materials Trucking Industry
61-614E (SIC 6151)	Fabric and Yarn Stores
61-614E (SIC 6331)	Gasoline Service Stations
61-614E (SIC 6413)	General Merchandise Stores
61-614E (SIC 6412)	General Stores
61-614E (SIC 6582)	Gift, Novelty and Souvenir Stores
61-614E (SIC 9911)	Industrial Machinery and Equipment Rental and Leasing
61-614E (SIC 7611)	Insurance and Real Estate Agencies
61-614E (SIC 9953)	Janitorial Services
61-614E (SIC 972)	Laundries and Cleaners
61-614E (SIC 9211 & 9212)	Licensed and Unlicensed Restaurants
61-614E (SIC 7771)	Management Consulting Services
61-614E (SIC 4231)	Masonry Contractors
61-614E (SIC 6141)	Miscellaneous Clothing Stores
61-614E (SIC 9111 & 9112)	Motels, Hotels and Motor Hotels
61-614E (SIC 751)	Operators of Buildings and Dwellings
61-614E (SIC 7512)	Operators of Non-Residential Buildings
61-614E (SIC 6031)	Pharmacies
61-614E (SIC 4241)	Plumbing Contractors
61-614E (SIC 995)	Services to Buildings and Dwellings
61-614E (SIC 4011)	Single Family Housing Contractors
61-614E (SIC 6012)	Specialty Food Stores
61-614E (SIC 6541)	Sporting Goods Stores

Appendix A - concluded

Selected Publications Relating to Small Business

61-614E (SIC 9213)	Take-Out Food Services
61-614E (SIC 4581)	Taxicab Industry
61-614E (SIC 9961)	Ticket and Travel Agencies
61-614E (SIC 6342)	Tire, Battery, Parts and Accessories Stores
61-614E (SIC 658)	Toy, Hobby, Novelty and Souvenir Stores
61-614E (SIC 456)	Truck Transport Industry
61-614E (SIC 9912)	Video Movies and Audio-Visual Equipment Rental
61-614E (SIC 9942)	Welding

These publications display liquidity ratios, leverage and operating ratios plus information on each industry's distribution of businesses, sales and wages. All this information is portrayed by province and size of business i.e. sales quartiles.

Employment Changes By Province, Industry Classification, Business Size and Business Status (Annual)

Depicts the number of jobs created or lost by new employers, continuing businesses and businesses no longer in operation. These data, by business size, province and major industry group from 1978 to 1985, are available on a cost-recovery basis.

